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# SESSIONAL PAPERS

## VOL. LV—PART VIII

## FOURTH SESSION

OF THE

# FIFTEENTH LEGISLATURE

OF THE

## PROVINCE OF ONTARIO

SESSION 1923

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No. 54 Auditors' Report 1921-22, pursuant to provision of Order-in-Council dated October 28th, 1909. Presented to the Legislature, February 26th, 1923. *Printed.*

No. 55 Report of Workmen's Compensation Board for the year 1922. Presented to the Legislature, May 4th, 1922. *Printed.*

No. 56 Report of the Commission to conduct inquiry into the truth or falsity of certain charges, etc., reflecting on the Administration of the Attorney-General's Department in respect of the investigation into the death of Captain Orville Huston, at Fort Frances, December 16th, 1921, etc., etc., etc. Presented to the Legislature, January 25th, 1923. *Not Printed.*

No. 57 Report on Osgoode Hall of the Commission to Inquire, Consider and Report upon the best mode of selecting, appointing and remunerating Sheriffs, etc., etc., etc. Presented to the Legislature, January 24th, 1923. *Not Printed.*

No. 58 Copy of agreement and contract with the United Press, Limited, in connection with printing for the Legislative Assembly. Presented to the Legislature, February 7th, 1923. *Printed.*

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No. 60 Report of Commissioner under The Extramural Employment of Sentenced Persons Act, 1921, for the year ending October 31st, 1922. Presented to the Legislature, January 24th, 1923. *Printed.*

No. 61 Final Report of the Representative of the Province of Ontario, respecting the Lake Disaster Fund of Canada. Presented to the Legislature, January 24th, 1923. *Not Printed.*

No. 62 Return to an Order of the House, dated 9th February, 1923, That there be laid before this House, a Return of all correspondence between any Minister of the Government, the Civil Service Commissioner or any Officer of the Government and any other person or persons regarding the appointment of Allan MacDonald, formerly Assistant Crown Timber Agent at Fort Frances, in the Rainy River District. Presented to the Legislature, March 5th, 1923. Mr. McCrea. *Not Printed.*

No. 63 Report of Commission to investigate and report upon the accuracy or otherwise of all returns made pursuant to the Crown Timber Act, etc., etc., etc. Presented to the Legislature, January 24th, 1923. *Not Printed.*

No. 64 Return to an Order of the House of June 8th, 1922, That there be laid before this House, a Return of copies of all papers, documents, correspondence, cablegrams, reports and memoranda between any person or persons, companies or corporations, and any member of the Government in reference to the re-purchase or refunding of the loan or loans in connection with which A. H. Pepall was sent to England by the Government in 1920. Presented to the Legislature, January 24th, 1923. Mr. Ferguson. *Not Printed.*

No. 65 Return to an Order of the House of the 6th June, 1922, That there be laid before the House, a Return of copies of all documents, agreements, memoranda, correspondence and papers relating to the Rockfeller Foundation Gift to Toronto University, between the Minister of Education or any other Minister of the Government, or the President, or any other of the University

authorities, and any person or persons whomsoever, with reference to the said gift. Presented to the Legislature, January 24th, 1923. Mr. Marshall. *Not Printed.*

No. 66 Regulations and Orders-in-Council passed since the last Session of the Legislature under the authority of The Department of Education Act or of the Acts respecting Public Schools, Separate Schools or High Schools. Presented to the Legislature, January 25th; February 7th; February 23rd; March 7th; April 6th and May 4th, 1923. *Not Printed.*

No. 67 Return to an Order of the House, dated 16th February, 1923, That there be laid before this House, a Return of copies of all letters, telegrams, papers and documents, evidence and reports in connection with the alleged accident of W. W. Calhoun of Sault Ste. Marie, together with the reports, recommendations, findings, rulings and decision of the Workmen's Compensation Board or any officials under their control or in their employ, and the same be laid upon the table of the House. Presented to the Legislature, March 19th, 1923. Mr. Dewart. *Not Printed.*

No. 68 Return to an Order of the House of the 10th March, 1922, That there be laid before the House, a Return of all correspondence, telegrams or communications between the Attorney-General, the Prime Minister or any member of the Government, N. W. Rowell or R. T. Harding, representing the Attorney-General, and E. W. Backus or any official of the International Lumber Company of Minnesota in connection with the action against the Shevlin-Clarke Company, relative to Berths 45, 49 and 51. Presented to the Legislature, January 26th, 1923. Mr. Ferguson. *Not Printed.*

No. 69 Report of the Agricultural Development Board for the year ending October 31st, 1922. Presented to the Legislature, January 26th, 1923. *Not Printed.*

No. 70 Supplementary Return to an Order of the House of the 25th May, 1922, That there be laid before this House, a Return of the Legislative grants for the year 1922 paid to the Rural, Public and Separate Schools, in the Counties and Districts and to the Urban, Public and Separate Schools in the Counties and Districts which, in accordance with the Provisions of the Amendment to the Schools Act, passed in 1922, were classed as Rural Schools, and received grants as such. Presented to the Legislature, February 1st, 1923. Mr. Cooke. *Not Printed.*

No. 71 Return to an Order of the House, dated 31st January, 1923, That there be laid before this House, a Return showing copies of all correspondence between George Bell, K.C., and the Honourable the Attorney-General in reference to the moving of the Ontario Government Dispensaries to premises adjoining the property of St. Andrew's Church, in the City of Toronto. Presented to the House, February 5th, 1923. Mr. Dewart. *Not Printed.*

No. 72 Report relative to the situation in the Thunder Bay District of Commission to inquire into and report on estimates submitted from time to time to the Hydro-Electric Power Commission of Ontario for the Queenston-Chippawa Power Development and also all estimates for the said work submitted by the said Commission to the Government of Ontario, etc., etc., etc. Presented to the Legislature, February 7th, 1923. *Not Printed.*

No. 73 Return to an Order of the House of the 26th April, 1922, That there be laid before the House a Return showing: (*a*) the total amount received by the Honourable the Provincial Treasurer or his Department, or any department or sub-department of the Government, during the months of August, September and October during each of the years 1919, 1920 and 1921, under the heading of Ordinary Revenue in regard to items mentioned. Presented to the Legislature, February 7th, 1923. Mr. Sinclair. *Not Printed.*

No. 74 Statement showing all sums credited to the Highway Improvement Fund and all payments chargeable thereto for the fiscal year ending 31st October, 1922. Presented to the Legislature, February 8th, 1923. *Not Printed.*

No. 75 Reports of Clarkson, Gordon and Dilworth upon the accounts of the Hydro-Electric Power Commission of Ontario for the year ending 31st October, 1920 and 1921. Presented to the Legislature, April 13th, 1923. *Printed.*

No. 76 Statement and Report of the Ontario Athletic Commission and of the Auditor thereof, for the year ending October 31st, 1922. Presented to the Legislature, February 23rd, 1923. *Not Printed.*

No. 77 Return to an Order of the House of the 7th February, 1923, for a Return of copies of all letters, telegrams, and all other evidence of investigation in connection with the alleged accident to one Mansford H. Clement, deceased, formerly of Orillia, Ont., and that a copy of the discussion of the Workmen's Compensation Board on same be also returned and laid on the table of the Legislature for inspection by the House. Presented to the Legislature, February 26th, 1923. Mr. Johnston (Simcoe). *Not Printed.*

No. 78 Report of the Board of Visitors, respecting the Homewood Sanatorium, Guelph. Presented to the Legislature, February 26th, 1923. *Not Printed.*

No. 79 Report on the Central Ontario System of the Commission to enquire into and report upon (1) all estimates submitted from time to time for the Queenston-Chippawa Power Development, etc., etc., etc. Presented to the Legislature, March 5th, 1923. *Not Printed.*

No. 80 Return to an Order of the House, dated 9th of February, 1923, That there be laid before this House, a Return showing the names of members of the permanent staff of the Hydro-Electric Commission of Ontario, who have been granted an increase in salary since January 1st, 1923, also showing the amount of increase in each case. Presented to the Legislature, March 21st, 1923. Mr. McLeod. *Not Printed.*

No. 81 Return to an Order of the House, dated 12th of March, 1923, That there be laid before this House, a Return (*a*) of all evidence and proceedings, including all exhibits and documents, as taken in the Northern Ontario Fire Investigation before the Fire Marshal of Ontario. (*b*) Copies of all correspondence carried on by the Fire Marshal of Ontario, counsel employed in investigation, and officials of Fire Marshal's Department with all persons, including the Government and the members of the Fire Relief Committee. (*c*) Copies of all correspondence carried on by the Premier, or any member of his Government, or his Department, relating to the said fire, and regarding the appointment of a Fire Relief Committee, including the appointment of said Committee. Presented to the Legislature, March 21st, 1923. Mr. Ferguson. *Not Printed.*

No. 82 Return to an Order of the House, dated 14th of March, 1923, That there be laid before this House, a Return showing in detail the estates from which succession duties came in 1921 and 1922, similar to the particulars published theretofore in the Public Accounts, and that hereafter such particulars be published yearly in the Public Accounts as has been customary. Presented to the Legislature, March 21st, 1923. Mr. J. W. Curry. *Not Printed.*

No. 83 Return to an Order of the House dated 14th March, 1923, That there be laid before this House, a Return of a copy of the report made by Harbinger & Allen, chartered accountants, of their investigation into the Department of Lands and Forests, and same to be laid upon the Table of the House. Presented to the Legislature, March 27th, 1923. Mr. Marceau. *Not Printed.*

No. 84 Report of the Ontario Provincial Police for the year 1922. Presented to the Legislature, April 6th, 1923. *Printed.*

No. 85 Return to an Order of the House dated 16th March, 1923, That there be laid before this House, a Return of copies of all estimates, cruises, explorations, maps and reports of every description in connection with the area north of Cochrane, received by the Government prior to and since the commencement of construction work on the T. & N. O. Railway. Presented to the Legislature, April 6th, 1923. Mr. MacBride. *Not Printed.*

No. 86 Return to an Order of the House dated 14th March, 1923, That there be laid before this House, a Return of dates of meetings held by the Board of Governors, Toronto University, since 1915, with the names of those attending such meetings. Presented to the Legislature, April 6th, 1923. Mr. Watson. *Not Printed.*

No. 87 Return to an Order of the House dated 16th March, 1923, That there be laid before this House, a Return of all applications for licenses to spear or net fish in Hamilton Bay for the years 1920, 1921, 1922. 2. List of names of those who secured licenses to spear or net fish in Hamilton Bay for the years 1920, 1921 and 1922. 3. List of names of those who applied for, and the names of those who secured special permission or licenses to spear or net fish in the spring in Hamilton Bay, during each of the above mentioned years, and the authority under which such special permission was given. Presented to the Legislature, April 6th, 1923. Mr. Halcrow. *Not Printed.*

No. 88 Report of the Public Service Superannuation Board for the year 1922. Presented to the Legislature, April 9th, 1923. *Printed.*

No. 89 Report of the Minimum Wage Board for the year 1922. Presented to the Legislature, April 12th, 1923. *Printed.*

No. 90 Report on Sandwich, Windsor and Amherstburg Railway and Windsor and Tecumseh Electric Railway of the Commission to enquire into and report upon: 1. All estimates submitted from time to time to the Hydro-Electric Power Commission of Ontario for the Queenston-Chippawa power development, and also all estimates for the said work submitted by the said Commission to the Government of Ontario. 2. The reason for increases from time to time in the estimates for the Queenston-Chippawa power development, etc. Presented to the Legislature, April 16th, 1923. *Not Printed.*

No. 91 Report of the Civil Service Commissioner of Ontario for the year ending 31st October, 1922. Presented to the Legislature, April 26th, 1923. *Printed.*

No. 92 Return to an Order of the House of the Nineteenth day of April, for a Return of copies of all letters, telegrams, papers, documents and reports in connection with the accident of James F. Devine, Cochrane, Ontario, together with reports, recommendations, findings, rulings, and decisions of the Workmen's Compensation Board or any officials under their control or in their employ and the same be laid upon the table of the House. Presented to the Legislature, April 20th, 1923. Mr. Marceau. *Not Printed.*

No. 93 Return to an Order of the House of the Nineteenth day of April, for a Return of all letters, telegrams, papers, documents, and reports in connection with an accident to Eugene Seguin, North Bay, working with his father for Michael Dweyer, who is a sub-con-

tractor of Mr. Satchell, contractor for the Spanish River Pulp and Paper Company, together with reports, recommendations, findings, rulings, and decisions of the Workmen's Compensation Board, or any officials under their control or in their employ. Presented to the Legislature, April 20th, 1923. Mr. Marceau. *Not Printed.*

No. 94 Return to an Order of the House of the Nineteenth day of April, for a Return of (1) all copies of documents, papers, letters and correspondence in connection with the proposal of the Government that Spadina House should be used as the offices for the Workmen's Compensation Board; (2) of all documents, papers, letters, correspondence and minutes concerning the refusal of the Chairman of the Workmen's Compensation Board or the Board to have the staff under the Workmen's Compensation Board placed under the Civil Service Act; (3) of a report setting out the number of pay roll auditors in 1915 and 1916, and of the number of contributing firms in each of these years respectively; and also of the number of auditors in 1922 and the number of firms contributing in that year. Presented to the Legislature, April 20th, 1923. Mr. Dewart. *Not Printed.*

No. 95 Return to an Order of the House of the Nineteenth day of April, for a Return showing all the different tables used by the Workmen's Compensation Board for computing Pension Reserves, with the dates during which each table was in force and copy of the minute or resolution adopting new tables at any time with the date of such minute. Presented to the Legislature, April 20th, 1923. Mr. Dewart. *Not Printed.*

No. 96 Return to an Order of the House of the Nineteenth day of April, for a Return showing copies of all correspondence, telegrams, reports of investigation relating to the claim 264,504, made to the Workmen's Compensation Board for injuries received by C. J. Halliday whilst employed as foreman carpenter by W. J. Fletcher, as well as all correspondence, reports, etc., dealing with the subsequent demand by the said Board for fees from the said Halliday as an employer of labour. Presented to the Legislature, April 20th, 1923. Mr. Tolmie. *Not Printed.*

No. 97 Return to an Order of the House, showing copies of all correspondence, telegrams, reports or recommendations relating to the removal from office of Fortunat Cadieux, Bailiff of the First Divisional Court, County of Prescott (county town of L'Orignal), and the appointment of Albert Rochau in his place. Presented to the Legislature, April 20th, 1923. Mr. Evanturel. *Not Printed.*

No. 98 Report of Mothers' Allowances Commission for the year 1922. Presented to the Legislature, April 30th, 1923. *Printed.*

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|---|---|
| No. 99 | Return to an Order of April 19th, 1923, for a Return of copies of all correspondence, reports, documents and papers between the Workmen's Compensation Board and the Public Works Department, or any other Department of the Government or persons, and between any Department of the Government and the Workmen's Compensation Board or any person or persons, in connection with the death of Harry S. Scott, and payment of any moneys to the widow of the said Harry S. Scott of Orillia, and any ruling of the Treasury Department. Presented to the Legislature, April 30th, 1923. Mr. John A. Currie. *Not Printed.* |
| No. 100 | Statement on distribution of Statutes. Presented to the Legislature, May 1st, 1923. *Not Printed.* |
| No. 101 | Return to an Order of the House of 16th March, 1923, That there be laid before this House, a Return of all applications, recommendations, letters, telegrams, papers and other correspondence having reference to the appointment to positions in the Algonquin Park, of the following:—E. C. Brewer, G. A. Holmberg, F. Lovesey, M. Newell, C. Ryan, T. Saraza, D. Stringer, A. Grant, W. A. Mooney, J. P. Foran, P. J. Gervais. Presented to the Legislature, May 2nd, 1923. Mr. Marceau. *Not Printed.* |
| No. 102 | Return to an Order of the House of the 14th March, 1923, for a Return of copies of all letters, telegrams, recommendations and other correspondence having reference to the appointment of Mark Robinson as temporary park superintendent of Algonquin Park, and to the proposed appointment of the same person as permanent superintendent of Algonquin Park. Presented to the Legislature, May 3rd, 1923. Mr. Marceau. *Not Printed.* |
| No. 103 | Report of the Soldiers' Aid Commission for the year ending 31st October, 1923. Presented to the Legislature, May 4th, 1923. *Not Printed.* |

# RETURN FROM THE RECORDS

OF THE

# BY-ELECTIONS

TO THE

# LEGISLATIVE ASSEMBLY IN 1922

HELD ON THE 23rd DAY OF OCTOBER, A.D. 1922

SHEWING:

(1) The number of Votes Polled for each Candidate in each Electoral District in which there was a contest;
(2) The majority whereby each successful Candidate was returned;
(3) The total number of Votes Polled;
(4) The number of Votes remaining Unpolled;
(5) The number of names on the Polling Lists;
(6) The number of Ballot Papers sent out to each Polling Place;
(7) The Used Ballot Papers;
(8) The Unused Ballot Papers;
(9) The Rejected Ballot Papers;
(10) The Cancelled Ballot Papers;
(11) The Declined Ballot Papers; and
(12) The Ballot Papers taken from Polling Places.

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PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

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TORONTO:
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1923

Printed by
THE UNITED PRESS LIMITED
400 Richmond St. W., Toronto

## LIST OF RETURNING OFFICERS AT BY-ELECTIONS, 1922

| Constituency | Returning Officer | Post Office |
|---|---|---|
| 1. Russell | P. Lafleche | Casselman. |
| 2. Toronto, S.E., Seat "A" | D. W. Markham | Toronto. |

STATEMENT of Votes Polled, number of Polling Booths, and the number of names on Voters' Lists at By-Elections held on the 23rd day of October, A.D., 1922.

| Constituency | No. of Polling Booths | No. of Votes Polled | No. of Names on Voters' Lists |
|---|---|---|---|
| Russell | 106 | 6,689 | Not given |
| Toronto, S.E., Seat "A" | 153 | 7,305 | 30,858 |

SUMMARY of votes cast at the By-Elections held on 23rd day of October, A.D., 1922, shewing the number of votes polled for each candidate and the majority accorded to the one elected in each constituency in which there was a contest.

| Constituency | Candidates | Votes Polled |
|---|---|---|
| Russell | Philias Blanchard | 2,123 |
| | James Robert Bowen | 238 |
| | Alfred Goulet | 4,266 |
| | Majority for Goulet | 1,905 |
| Toronto, S.E., Seat "A" | John Callahan | 1,123 |
| | John A. Currie | 4,913 |
| | T. Maguire | 506 |
| | Claude Pearce | 763 |
| | Majority for Currie | 2,521 |

C. F. Bulmer,
Clerk of the Crown in Chancery.

Statement by Returning Officer respecting Votes Polled and Ballot Papers used at the Polling Places of the Electoral District of S.E. Toronto, Seat "A", at the Election held on the Twenty-third day of October, 1922.

| Electoral District | Number of Polling Places | Names of Candidates and Number of Votes Polled for each | | | | Voters at each Polling Place | | | Ballot Papers sent out, and how disposed of in each Polling Place | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | John Callahan | John A. Currie | T. MaGuire | Claude Pearce | Total Number of Votes Polled | Number of Votes remaining Unpolled | Number of Names on the Polling Lists | Number of Ballot Papers sent out to each Polling Place | Used Ballot Papers | Unused Ballot Papers | Rejected Ballot Papers | Cancelled Ballot Papers | Declined Baollt Papers | Ballot Papers taken from Polling Places |
| S.E. Toronto, "A".. | Ward 1.....No. 1 | 15 | 32 | 7 | 6 | 60 | 125 | 185 | 150 | 60 | 90 | .... | .... | .... | .... |
| | " ..... " 2 | 10 | 52 | 10 | 1 | 73 | 163 | 236 | 200 | 75 | 125 | .... | 2 | .... | .... |
| | " ..... " 3 | 7 | 77 | 13 | 6 | 103 | 195 | 298 | 250 | 104 | 146 | 1 | .... | .... | .... |
| | " ..... " 4 | 10 | 88 | 22 | 2 | 122 | 250 | 372 | 300 | 122 | 178 | .... | .... | .... | .... |
| | " ..... " 5 | 12 | 138 | 20 | 17 | 187 | 265 | 452 | 350 | 192 | 158 | .... | 5 | .... | .... |
| | " ..... " 14 | 8 | 58 | 9 | 7 | 82 | 203 | 285 | 250 | 84 | 166 | 1 | .... | 1 | .... |
| | " ..... " 15 | 12 | 42 | 6 | 13 | 73 | 168 | 241 | 200 | 73 | 127 | .... | .... | .... | .... |
| | " ..... " 16 | 13 | 41 | 4 | 1 | 59 | 190 | 249 | 200 | 61 | 139 | 2 | .... | .... | .... |
| | " ..... " 17 | 13 | 80 | 6 | 8 | 107 | 263 | 370 | 350 | 111 | 239 | 1 | 3 | .... | .... |
| | " ..... " 18 | 7 | 76 | 2 | 6 | 91 | 205 | 296 | 250 | 91 | 159 | .... | .... | .... | .... |
| | " ..... " 19 | 11 | 66 | 2 | 4 | 83 | 262 | 345 | 300 | 83 | 217 | .... | .... | .... | .... |
| | " ..... " 20 | 7 | 55 | 5 | 11 | 78 | 316 | 394 | 300 | 79 | 221 | 1 | .... | .... | .... |
| | " ..... " 21 | 4 | 86 | 10 | 10 | 110 | 240 | 350 | 300 | 110 | 190 | .... | .... | .... | .... |
| | " ..... " 22 | 14 | 76 | 6 | 1 | 97 | 297 | 394 | 350 | 97 | 253 | .... | .... | .... | .... |
| | " ..... " 23 | 13 | 70 | 7 | 21 | 111 | 247 | 358 | 300 | 113 | 187 | 1 | 1 | .... | .... |
| | " ..... " 24 | 19 | 62 | 12 | 5 | 98 | 264 | 362 | 350 | 99 | 251 | 1 | .... | .... | .... |
| | " ..... " 25 | 15 | 91 | 7 | 6 | 119 | 253 | 372 | 351 | 121 | 230 | 1 | 1 | .... | .... |
| | " ..... " 26 | 14 | 76 | 10 | 14 | 114 | 233 | 347 | 301 | 114 | 187 | .... | .... | .... | .... |
| | " ..... " 27 | 4 | 61 | 12 | 12 | 89 | 197 | 286 | 250 | 89 | 161 | .... | .... | .... | .... |
| | " ..... " 28 | 4 | 77 | 3 | 16 | 100 | 307 | 407 | 350 | 102 | 248 | 2 | .... | .... | .... |
| | " ..... " 29 | 5 | 52 | 0 | 20 | 77 | 206 | 283 | 250 | 78 | 172 | 1 | .... | .... | .... |
| | " ..... " 30 | 6 | 62 | 1 | 7 | 76 | 139 | 215 | 150 | 76 | 74 | .... | .... | .... | .... |
| | " ..... " 31 | 11 | 68 | 1 | 14 | 94 | 192 | 286 | 250 | 96 | 154 | 1 | 1 | .... | .... |
| | Ward 2..... " 1 | 19 | 6 | 1 | 2 | 28 | 55 | 83 | 50 | 28 | 22 | .... | .... | .... | .... |
| | " ..... " 2 | 12 | 50 | 2 | 4 | 68 | 232 | 300 | 250 | 69 | 181 | .... | 1 | .... | .... |
| | " ..... " 3 | 25 | 32 | 4 | 2 | 63 | 233 | 296 | 250 | 64 | 186 | 1 | .... | .... | .... |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| " | .....No. 4 | 12 | 54 | 9 | 0 | 75 | 244 | 319 | 250 | 75 | 175 | .... | .... | .... | .... |
| " | ..... " 5 | 21 | 19 | 2 | 2 | 44 | 117 | 161 | 150 | 44 | 106 | .... | .... | .... | .... |
| " | ..... " 6 | 9 | 23 | 9 | 9 | 50 | 149 | 199 | 150 | 50 | 100 | .... | .... | .... | .... |
| " | ..... " 7 | 10 | 32 | 5 | 6 | 53 | 125 | 178 | 150 | 53 | 97 | .... | .... | .... | .... |
| " | ..... " 8 | 4 | 40 | 5 | 4 | 53 | 247 | 300 | 250 | 55 | 195 | .... | 2 | .... | .... |
| " | ..... " 9 | 13 | 40 | 7 | 9 | 69 | 279 | 348 | 300 | 76 | 224 | 4 | 3 | .... | .... |
| " | ..... " 10 | 22 | 30 | 2 | 2 | 56 | 244 | 300 | 250 | 56 | 194 | .... | .... | .... | .... |
| " | ..... " 11 | 35 | 44 | 16 | 21 | 116 | 274 | 390 | 301 | 119 | 182 | 2 | .... | 1 | .... |
| " | ..... " 12 | 9 | 27 | 2 | 10 | 48 | 309 | 357 | 300 | 52 | 248 | 4 | .... | .... | .... |
| " | ..... " 13 | 21 | 51 | 16 | 9 | 97 | 258 | 355 | 300 | 98 | 202 | 1 | .... | .... | .... |
| " | ..... " 14 (2) | 19 | 126 | 12 | 21 | 178 | 501 | 679 | 549 | 182 | 367 | 3 | 1 | .... | .... |
| " | ..... " 15 | 7 | 38 | 12 | 3 | 60 | 303 | 363 | 300 | 61 | 239 | 1 | .... | .... | .... |
| " | ..... " 16 (2) | 20 | 104 | 7 | 21 | 152 | 631 | 783 | 700 | 154 | 546 | 1 | 1 | .... | .... |
| " | ..... " 17 (2) | 21 | 67 | 8 | 9 | 105 | 528 | 633 | 500 | 105 | 395 | .... | .... | .... | .... |
| " | ..... " 18 | 20 | 65 | 12 | 27 | 124 | 351 | 475 | 400 | 127 | 273 | 1 | 1 | 1 | .... |
| " | ..... " 19 | 22 | 42 | 9 | 1 | 74 | 226 | 300 | 250 | 75 | 175 | .... | 1 | .... | .... |
| " | ..... " 20 (2) | 19 | 61 | 0 | 4 | 84 | 504 | 488 | 400 | 85 | 315 | 1 | .... | .... | .... |
| " | ..... " 21 | 7 | 44 | 9 | 5 | 65 | 185 | 250 | 250 | 67 | 183 | 2 | .... | .... | .... |
| " | ..... " 22 | 20 | 58 | 4 | 4 | 86 | 283 | 369 | 350 | 86 | 264 | .... | .... | .... | .... |
| " | ..... " 23 (2) | 18 | 45 | 7 | 22 | 92 | 342 | 434 | 400 | 94 | 306 | 2 | .... | .... | .... |
| " | ..... " 24 | 9 | 57 | 0 | 5 | 71 | 227 | 298 | 250 | 72 | 178 | 1 | .... | .... | .... |
| " | ..... " 25 | 14 | 62 | 6 | 17 | 99 | 254 | 353 | 300 | 102 | 198 | .... | 3 | .... | .... |
| " | ..... " 26 | 8 | 69 | 2 | 21 | 100 | 261 | 361 | 300 | 101 | 199 | .... | 1 | .... | .... |
| " | .... " 27 (2) | 9 | 138 | 7 | 10 | 164 | 258 | 422 | 350 | 166 | 184 | 1 | 1 | .... | .... |
| " | ..... " 28 (2) | 19 | 67 | 9 | 14 | 109 | 376 | 485 | 450 | 110 | 340 | 1 | .... | .... | .... |
| " | ..... " 29 (3) | 12 | 62 | 3 | 17 | 94 | 657 | 751 | 650 | 95 | 555 | .... | 1 | .... | .... |
| " | ..... " 30 (2) | 14 | 60 | 1 | 26 | 101 | 601 | 702 | 600 | 105 | 495 | 1 | 3 | .... | .... |
| " | ..... " 31 (2) | 4 | 103 | 13 | 13 | 133 | 420 | 553 | 500 | 135 | 365 | 1 | 1 | .... | .... |
| " | ..... " 32 (2) | 13 | 74 | 0 | 20 | 107 | 367 | 474 | 400 | 109 | 291 | 2 | .... | .... | .... |
| " | ..... " 33 (2) | 14 | 79 | 3 | 10 | 106 | 386 | 492 | 400 | 106 | 294 | .... | .... | .... | .... |
| " | ..... " 34 (2) | 21 | 94 | 3 | 3 | 121 | 395 | 516 | 499 | 124 | 375 | 3 | .... | .... | .... |
| " | ..... " 35 (2) | 18 | 94 | 4 | 10 | 126 | 364 | 490 | 400 | 129 | 271 | 3 | .... | .... | .... |
| " | ..... " 36 (2) | 14 | 82 | 17 | 1 | 114 | 424 | 538 | 450 | 115 | 335 | .... | .... | 1 | .... |
| " | ..... " 37 | 16 | 46 | 2 | 8 | 72 | 281 | 353 | 300 | 72 | 228 | .... | .... | .... | .... |
| " | ..... " 38 | 6 | 61 | 5 | 5 | 77 | 297 | 374 | 350 | 78 | 272 | 1 | .... | .... | .... |
| " | ..... " 39 | 2 | 36 | 5 | 3 | 46 | 173 | 219 | 150 | 46 | 104 | .... | .... | .... | .... |
| " | ..... " 40 | 9 | 43 | 1 | 1 | 54 | 225 | 279 | 200 | 54 | 146 | .... | .... | .... | .... |
| Ward 3 | .....No. 1 & 2 | 11 | 16 | 0 | 0 | 27 | 43 | 70 | 100 | 27 | 73 | .... | .... | .... | .... |
| " | ..... " 3 & 4 | 0 | 5 | 1 | 0 | 6 | 30 | 36 | 50 | 6 | 44 | .... | .... | .... | .... |
| " | ..No. 5, 6, 7 & 8 | 0 | 9 | 0 | 1 | 10 | 30 | 40 | 50 | 10 | 40 | | | | |
| " | .. " 9,10,11&12 | 0 | 6 | 0 | 1 | 7 | 20 | 27 | 50 | 7 | 43 | .... | .... | .... | .... |
| " | .. " 13, 14 & 15 | 0 | 4 | 0 | 0 | 4 | 9 | 13 | 50 | 4 | 46 | .... | .... | .... | .... |
| " | .. " 16 & 17 | 10 | 11 | 1 | 0 | 22 | 30 | 52 | 50 | 22 | 28 | .... | .... | .... | .... |
| " | .....No. 18 | 3 | 9 | 3 | 4 | 19 | 72 | 91 | 50 | 19 | 31 | .... | .... | .... | .... |
| " | ..... " 19 | 2 | 11 | 0 | 6 | 19 | 77 | 96 | 100 | 20 | 80 | 1 | .... | .... | .... |

Statement by Returning Officer respecting Votes Polled and Ballot Papers used at the Polling Places of the Electoral District of S.E. Toronto, Seat "A", at the Election held on the Twenty-third day of October, 1922.

| Electoral District | Number of Polling Places | Names of Candidates and Number of Votes Polled for each | | | | Voters at each Polling Place | | | Ballot Papers sent out, and how disposed of in each Polling Place | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | John Callahan | John A. Currie | T. MaGuire | Claude Pearce | Total Number of Votes Polled | Number of Votes remaining Unpolled | Number of Names on the Polling Lists | Number of Ballot Papers sent out to each Polling Place | Used Ballot Papers | Unused Ballot Papers | Rejected Ballot Papers | Cancelled Ballot Papers | Declined Ballot Papers | Ballot Papers taken from Polling Places |
| S.E. Toronto, "A".. | Ward 3..No. 20, 24, 25, 26, 27, 28, 29 | 3 | 7 | 0 | 0 | 10 | 20 | 30 | 50 | 10 | 40 | .... | .... | .... | .... |
| " .. " 21, 22, 23 | | 0 | 0 | 0 | 0 | 0 | 32 | 32 | 50 | 0 | 50 | .... | .... | .... | .... |
| " .. " 30 to 37 in. | | 2 | 11 | 0 | 0 | 13 | 17 | 30 | 50 | 13 | 37 | .... | .... | .... | .... |
| " .. " 38 & 39 | | 3 | 4 | 1 | 1 | 9 | 7 | 16 | 50 | 9 | 41 | .... | .... | .... | .... |
| " .. " 40 & 41 | | 4 | 9 | 0 | 0 | 13 | 80 | 93 | 100 | 13 | 87 | .... | .... | .... | .... |
| " .. " 42, 54 & 55 | | 17 | 20 | 0 | 3 | 40 | 207 | 247 | 200 | 40 | 160 | .... | .... | .... | .... |
| " .....No. 43 | | 11 | 54 | 7 | 13 | 85 | 312 | 397 | 350 | 88 | 262 | .... | .... | 3 | .... |
| " ..... " 44 | | 1 | 3 | 0 | 1 | 5 | 21 | 26 | 50 | 5 | 45 | .... | .... | .... | .... |
| " ..... " 45 | | 8 | 23 | 0 | 2 | 33 | 84 | 117 | 101 | 33 | 68 | .... | .... | .... | .... |
| " ..... " 46 (2) | | 19 | 64 | 6 | 16 | 105 | 337 | 442 | 350 | 109 | 241 | 3 | 1 | .... | .... |
| " ..... " 47 | | 3 | 11 | 3 | 3 | 20 | 69 | 89 | 100 | 20 | 80 | .... | .... | .... | .... |
| " ..... " 48 (2) | | 18 | 70 | 3 | 5 | 96 | 342 | 438 | 400 | 100 | 300 | 3 | 1 | .... | .... |
| " ..... " 49 (2) | | 19 | 98 | 7 | 11 | 135 | 532 | 667 | 600 | 136 | 464 | 1 | .... | .... | .... |
| " ..... " 50 (2) | | 18 | 87 | 5 | 16 | 126 | 591 | 717 | 600 | 126 | 474 | .... | .... | .... | .... |
| " ..... " 51 (2) | | 11 | 101 | 4 | 11 | 127 | 321 | 448 | 400 | 129 | 271 | 2 | .... | .... | .... |
| " ..... " 52 (2) | | 21 | 100 | 13 | 18 | 152 | 575 | 727 | 650 | 153 | 497 | .... | .... | 1 | .... |
| " ..... " 53 | | 0 | 6 | 0 | 2 | 8 | 33 | 41 | 50 | 8 | 42 | .... | .... | .... | .... |
| " ..... " 56 | | 10 | 39 | 4 | 8 | 61 | 94 | 155 | 100 | 61 | 39 | .... | .... | .... | .... |
| " ..... " 57 | | 8 | 14 | 1 | 3 | 26 | 38 | 64 | 50 | 27 | 23 | .... | 1 | .... | .... |
| " ..... " 58 | | 5 | 7 | 1 | 0 | 13 | 84 | 97 | 100 | 13 | 87 | .... | .... | .... | .... |
| " ..... " 59 | | 1 | 11 | 2 | 1 | 15 | 103 | 118 | 100 | 15 | 85 | .... | .... | .... | .... |
| " ..... " 60 | | 17 | 17 | 7 | 6 | 47 | 154 | 201 | 150 | 49 | 101 | 1 | .... | 1 | .... |
| " ..... " 61 | | 2 | 31 | 5 | 4 | 42 | 182 | 224 | 200 | 42 | 158 | .... | .... | .... | .... |
| " ..... " 62 | | 17 | 24 | 3 | 7 | 51 | 152 | 203 | 200 | 54 | 146 | 2 | 1 | .... | .... |

| | | |

Statement by Returning Officer respecting Votes Polled and Ballot Papers used at the Polling Places of the Electoral District of Russell, at the Election held on the Twenty-third day of October, 1922.

| Electoral District | Number of Polling Places | Names of Candidates and Number of Votes Polled for each | | | Voters at each Polling Place | | | Ballot Papers sent out, and how disposed of in each Polling Place | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Philias Blanchard | Jas. Robt. Bowen | Alfred Goulet | Total Number of Votes Polled | Number of Votes remaining Unpolled | Number of Names on the Polling Lists | Number of Ballot Papers sent out to each Polling Place | Used Ballot Papers | Unused Ballot Papers | Rejected Ballot Papers | Cancelled Ballot Papers | Declined Ballot Papers | Ballot Papers taken from Polling Places |
| Russell | Cambridge No. 1A | 67 | 0 | 39 | 106 | | | 299 | 106 | 193 | | | | |
| | " " 1B | 31 | 0 | 34 | 65 | | | 302 | 65 | 237 | | | | |
| | " " 2A | 89 | 1 | 50 | 140 | | | 250 | 140 | 110 | | | | |
| | " " 2B | 39 | 0 | 29 | 68 | | | 250 | 68 | 182 | | | | |
| | " " 3A | 19 | 2 | 70 | 91 | | | 275 | 91 | 184 | | | | |
| | " " 4B | 27 | 1 | 34 | 62 | | | 175 | 62 | 113 | | | | |
| | " " 5 | 16 | 0 | 51 | 67 | | | 225 | 67 | 158 | | | | |
| | " " 5 | 63 | 0 | 17 | 80 | | | 225 | 80 | 145 | | | | |
| | " " 6 | 20 | 0 | 30 | 50 | | | 125 | 51 | 74 | | 1 | | |
| | Casselman " 1A | 36 | 1 | 95 | 132 | | | 275 | 132 | 143 | | | | |
| | " " 1B | 33 | 2 | 107 | 142 | | | 275 | 143 | 132 | | 1 | | |
| | Clarence " 1A | 44 | 2 | 72 | 118 | | | 253 | 118 | 135 | | | | |
| | " " 1B | 36 | 0 | 58 | 94 | | | 250 | 94 | 156 | | | | |
| | " " 2A | 24 | 0 | 70 | 94 | | | 225 | 94 | 131 | | | | |
| | " " 2B | 22 | 0 | 104 | 128 | | | 250 | 128 | 122 | 2 | | | |
| | " " 3 | 19 | 1 | 20 | 40 | | | 250 | 40 | 210 | | | | |
| | " " 4 | 54 | 0 | 50 | 104 | | | 225 | 104 | 121 | | | | |
| | " " 5A | 48 | 2 | 31 | 83 | | | 225 | 84 | 141 | 2 | | 1 | |
| | " " 5B | 43 | 0 | 34 | 77 | | | 225 | 77 | 148 | | | | |
| | " " 6 | 28 | 0 | 100 | 130 | | | 225 | 130 | 95 | 2 | | | |
| | " " 7 | 12 | 0 | 20 | 34 | | | 125 | 34 | 91 | 2 | | | |
| | " " 8 | 18 | 1 | 85 | 104 | | | 200 | 104 | 96 | | | | |
| | " " 9 | 8 | 1 | 58 | 67 | | | 175 | 67 | 108 | | | | |
| | " " 10 | 35 | 0 | 22 | 57 | | | 175 | 57 | 118 | | | | |
| | " " 11 | 38 | 0 | 28 | 69 | | | 150 | 69 | 81 | 3 | | | |
| | " " 12 | 27 | 0 | 35 | 62 | | | 175 | 63 | 112 | | 1 | | |

| | | |

Statement by Returning Officer respecting Votes Polled and Ballot Papers used at the Polling Places of the Electoral District of Russell, at the Election held on the Twenty-third day of October, 1922.

| Electoral District | Number of Polling Places | Names of Candidates and Number of Votes Polled for each | | | Voters at each Polling Place | | | Ballot Papers sent out, and how disposed of in each Polling Place | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total Number of Votes Polled | Number of Votes remaining Unpolled | Number of Names on the Polling Lists | Number of Ballot Papers sent out to each Polling Place | Used Ballot Papers | Unused Ballot Papers | Rejected Ballot Papers | Cancelled Ballot Papers | Declined Ballot Papers | Ballot Papers taken from Polling Places |
| | | Philias Blanchard | Jas. Robt. Bowen | Alfred Goulet | | | | | | | | | | |
| Russell | Gloucester " 12B | 13 | 4 | 32 | 50 | ..... | ..... | 176 | 50 | 127 | 1 | .... | .... | .... |
| | " " 13 | 5 | 1 | 32 | 39 | ..... | ..... | 175 | 39 | 136 | 1 | .... | .... | .... |
| | " " 14 | 6 | 0 | 26 | 32 | ..... | ..... | 175 | 32 | 143 | .... | .... | .... | .... |
| | " " 15A | 4 | 5 | 40 | 52 | ..... | ..... | 150 | 52 | 98 | 3 | .... | .... | .... |
| | " " 15B | 4 | 5 | 48 | 60 | ..... | ..... | 150 | 60 | 90 | 3 | .... | .... | .... |
| | Osgoode " 1 | 3 | 1 | 10 | 14 | ..... | ..... | 225 | 14 | 211 | .... | .... | .... | .... |
| | " " 2 | 0 | 2 | 23 | 25 | ..... | ..... | 225 | 25 | 200 | .... | .... | .... | .... |
| | " " 3 | 14 | 6 | 1 | 21 | ..... | ..... | 225 | 21 | 204 | .... | .... | .... | .... |
| | " " 4 | 12 | 2 | 4 | 19 | ..... | ..... | 375 | 19 | 356 | 1 | .... | .... | .... |
| | " " 5 | 20 | 1 | 0 | 21 | ..... | ..... | 200 | 21 | 179 | .... | .... | .... | .... |
| | " " 6 | 26 | 5 | 8 | 39 | ..... | ..... | 377 | 39 | 338 | .... | .... | .... | .... |
| | " " 7 | 3 | 1 | 38 | 42 | ..... | ..... | 225 | 42 | 183 | .... | .... | .... | .... |
| | " " 8 | 8 | 0 | 4 | 12 | ..... | ..... | 200 | 12 | 188 | .... | .... | .... | .... |
| | " " 9 | 13 | 2 | 31 | 46 | ..... | ..... | 300 | 46 | 254 | .... | .... | .... | .... |
| | " " 10 | 18 | 3 | 31 | 56 | ..... | ..... | 350 | 56 | 294 | 4 | .... | .... | .... |
| | " " 11 | 22 | 1 | 4 | 27 | ..... | ..... | 300 | 27 | 273 | .... | .... | .... | .... |
| | " " 12 | 5 | 2 | 23 | 30 | ..... | ..... | 250 | 30 | 220 | .... | .... | .... | .... |
| | " " 13 | 6 | 3 | 5 | 14 | ..... | ..... | 225 | 14 | 211 | .... | .... | .... | .... |
| | Rockland " 1A | 1 | 3 | 161 | 166 | ..... | ..... | 250 | 166 | 84 | 1 | .... | .... | .... |
| | " " 1B | 6 | 0 | 131 | 137 | ..... | ..... | 275 | 137 | 138 | .... | .... | .... | .... |
| | " " 1C | 3 | 0 | 54 | 57 | ..... | ..... | 150 | 57 | 98 | .... | .... | .... | .... |
| | " " 2A | 8 | 1 | 120 | 130 | ..... | ..... | 225 | 130 | 95 | 1 | .... | .... | .... |
| | " " 2B | 5 | 0 | 111 | 117 | ..... | ..... | 225 | 117 | 108 | 1 | .... | .... | .... |
| | " " 2C | 5 | 0 | 109 | 116 | ..... | ..... | 200 | 116 | 84 | 2 | .... | .... | .... |
| | " " 3A | 2 | 1 | 118 | 121 | ..... | ..... | 225 | 121 | 104 | .... | .... | .... | .... |
| | " " 3B | 6 | 2 | 89 | 99 | ..... | ..... | 151 | 99 | 52 | 2 | .... | .... | .... |

| | | |

Statement by Returning Officer respecting Votes Polled and Ballot Papers used at the Polling Places of the Electoral District of Russell, at the Election held on the Twenty-third day of October, 1922.

| Electoral District | Number of Polling Places | Names of Candidates and Number of Votes Polled for each | Voters at each Polling Place | | | Ballot Papers sent out, and how disposed of in each Polling Place | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Total Number of Votes Polled | Number of Votes remaining Unpolled | Number of Names on the Polling Lists | Number of Ballot Papers sent out to each Polling Place | Used Ballot Papers | Unused Ballot Papers | Rejected Ballot Papers | Cancelled Ballot Papers | Declined Ballot Papers | Ballot Papers taken from Polling Places |
| RECAPITULATION OF ALL TOWNSHIPS AND TOWNS | | | | | | | | | | | | |
| | | Philias Blanchard / Jas. Robt. Bowen / Alfred Goulet | | | | | | | | | | |
| Russell | Cambridge Township | 371 / 4 / 354 | 729 | ..... | ..... | 2,126 | 730 | 1,396 | .... | 1 | .... | .... |
| | Casselman Village | 69 / 3 / 202 | 274 | ..... | ..... | 550 | 275 | 275 | .... | 1 | .... | .... |
| | Clarence Creek Township | 456 / 7 / 787 | 1,261 | ..... | ..... | 3,128 | 1,263 | 1,865 | 11 | 1 | 1 | .... |
| | Cumberland Township | 372 / 48 / 231 | 658 | ..... | ..... | 2,376 | 659 | 1,717 | 7 | 1 | .... | .... |
| | Town of Eastview | 28 / 70 / 772 | 887 | ..... | ..... | 2,900 | 888 | 2,022 | 17 | 1 | .... | .... |
| | Gloucester Township | 237 / 47 / 532 | 829 | ..... | ..... | 3,822 | 832 | 2,989 | 13 | 3 | .... | .... |
| | Osgoode Township | 150 / 29 / 182 | 366 | ..... | ..... | 3,477 | 366 | 3,111 | 5 | .... | .... | .... |
| | Town of Rockland | 36 / 7 / 893 | 943 | ..... | ..... | 1,701 | 943 | 763 | 7 | .... | .... | .... |
| | Russell Township | 404 / 23 / 313 | 742 | ..... | ..... | 2,555 | 743 | 1,812 | 2 | 1 | .... | .... |

# AUDITOR'S REPORT

## 1921-22

Prepared pursuant to the provisions of an Order-in-Council dated the 28th day of October, 1909

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

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1923

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To His Honour Henry Cockshutt,
*Lieutenant-Governor of the Province of Ontario.*

May it Please Your Honour:

The undersigned has the honour to present to Your Honour statements of the Auditor pursuant to the provisions of R.S.O., 1914, chap. 23, sec. 14, sub-sec. 2 of the Audit Act.

Respectfully submitted,

Peter Smith,
*Treasurer of On ario.*

Treasury Department, Ontario,
Toronto, February 6th, 1923.

AUDIT OFFICE,
TORONTO, FEBRUARY 6TH, 1923.

SIR,—I have the honour to submit for the information of the Legislative Assembly pursuant to the provisions of an Order-in-Council dated 28th October, 1909, as provided by R.S.O., 1914, chap. 23, sub-section 2 of section 32, and pursuant to the provisions of sub-section 2 of section 14 and sections 28 and 29 of the Audit Act:—

(A) Legal opinions.
(B) Treasury Board Over-rulings.
(C) Statement of Special Warrants issued.
(D) Statement of expenditures in excess of appropriations.

Respectfully submitted,

G. A. BROWN,
*Provincial Auditor.*

HON. PETER SMITH,
*Treasurer of Ontario.*

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# A

# LEGAL OPINIONS

A

## LEGAL OPINIONS.

### Re Law Enforcement Fund Accounts.

Provincial Auditor's Office,
Toronto, Ontario, June 26th, 1922.

DEAR MR. BAYLY:

Having regard to the provisions of 6 Geo. V, chap. 50, sec. 117—(1) and (2) of the Ontario Temperance Act and section 6 (4a) and (4b) of the Constables Act, 1922, wherein provision is made for a fund known as the Law Enforcement Fund out of which payments may be made under direction of the Attorney-General to such officers and persons and for such purposes as he may think proper, to be expended for the purpose of enforcing or preventing the contravention of the laws of the Province of Ontario or the Dominion of Canada or any regulation made thereunder and any monies required to be paid out of said fund to such officers and other persons must be accounted for to the Attorney-General for the proper disbursement of the amount received and whose approval of same shall be final. I respectfully submit that in my opinion the words "whose approval of same shall be final" does not preclude the Auditor from performing certain duties imposed upon him under section 17 of the Audit Act, which reads in part as follows:

> "No payment shall be authorized by the Auditor in respect of work performed or materials supplied by any person in connection with any part of the Public Service unless *in addition* to any other voucher or certificate which may be required the officer under whose special charge such part of the Public Service *certifies*, etc., etc."

The question has arisen bearing on certain requisitions from the Law Enforcement Office which have been forwarded to the Treasury Department for payment requesting that cheques issue for the amounts named in the requisitions without even submitting the accounts or having complied with section 17 of the Audit Act.

May I ask you, therefore, to be good enough to let me have your written opinion pursuant to section 14—sub-section 1 (a) of the Audit Act dealing with all payments to be made from the fund heretofore mentioned.

I would appreciate an early reply as there are several requisitions awaiting payment.

Yours truly,

G. A. BROWN,
*Provincial Auditor.*

EDWARD BAYLY, ESQ.,
*Deputy Attorney General,*
Buildings.

Department of Attorney General,
Toronto, 29th June, 1922.

*Re Law Enforcement Fund Accounts.*

DEAR MR. BROWN:

I beg to acknowledge the receipt of your letter of the 26th instant requesting my opinion pursuant to clause (a) of sub-section 1 of section 14 of The Audit Act.

Subsection 4 (a) and 4 (b) of section 17 of The Constables Act, as enacted in section 6 of The Constables Act, 1922, in my opinion over-ride the provisions of The Audit Act with regard to all payments out of the Law Enforcement Fund.

Under subsection 4 (a) above referred to, it is provided that payments are to be made out of the Law Enforcement Fund under the direction of the Attorney General to such officers and persons and for such purposes as he may think proper, etc. Under subsection 4 (b) it is provided that the certificate or order of the Attorney General that any sum of money is required to be paid out of the said fund shall be sufficient authority for the issue of a cheque. The said subsection goes on to provide that the officer or other person to whom such cheque is issued shall account to the Attorney General for the proper disbursement of the amount received by such officer or other person whose approval of same shall be final.

In my opinion under these two subsections, the duty of the Provincial Auditor is completed when he is satisfied that the Attorney General has given a certificate or order for the payment of any amount out of this fund, that the Attorney General is under no obligation to submit the accounts to the Provincial Auditor and that the latter has no authority to scrutinize these accounts, that duty being cast upon the Attorney General.

Yours faithfully,

E. BAYLY,
*Deputy Attorney General.*

G. A. BROWN, ESQ.,
*Provincial Auditor.*
Buildings.

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**Re Shipments of Live Stock.**

Provincial Auditor's Office,
Toronto, October 26th, 1921.

*Re Treasury Vouchers 31329 and 31330.*

DEAR MR. ROADHOUSE:

I beg to return herewith accounts covering the expenses of a shipment of Jersey cattle from Brampton to St. Paul, Minn., as a Provincial herd at the National Dairymen's Show. Vote 57, item 6:

> "To defray services, travelling and other expenses in connection with shipments of live stock."

would not appear to cover the accounts for expenses in connection with shipments of live stock for exhibition purposes. Therefore, I submit there is no legislative authority for the issuing of the cheques.

If you are still of the opinion there is legislative authority and that the

accounts above referred to are properly chargeable to vote 57, item 6, I would suggest that you submit the accounts to the Deputy Attorney General for his written opinion in pursuance to section 14 (1a) of The Audit Act.

Yours truly,
G. A. BROWN,
*Provincial Auditor.*

W. B. ROADHOUSE, ESQ.,
*Deputy Minister of Agriculture,*
Buildings.

---

Department of Attorney General,
Toronto, 28th November, 1921.

*Re Treasury Vouchers 3822 and 3823.*

DEAR SIR:

The Deputy Minister of Agriculture having applied for my written opinion in pursuance of The Audit Act, section 14 (1) (a) I beg to say that upon the facts as stated by you in your letter to Mr. Roadhouse of the 26th of October, I am of opinion that the payment requested is authorized by law.

My reason for coming to this conclusion is that vote 57, item 6, quoted in your said letter, namely: "To defray services, travelling and other expenses in connection with shipments of live stock," is sufficient to cover travelling and other expenses in connection with all shipments of live stock whether these shipments are for exhibition or for other purposes.

Yours faithfully,
E. BAYLY,
*Deputy Attorney General.*

G. A. BROWN, ESQ.,
*Provincial Auditor.*

---

**Re Payment of Grants to Local Live Stock Improvement Associations.**

Provincial Auditor's Office,
Toronto, November 13th, 1922.

DEAR SIR:

Under the provisions of an Order-in-Council dated October 27th, 1922, which sets forth how the appropriations under vote 58, item 19, and supplemented by vote 160, item 6, shall be expended. The Order-in-Council would appear to be far broader than what the votes would imply, and there would appear to be no provision made for the payment of grants to local Live Stock Improvement Associations or bonuses to farmers purchasing pure bred sires for the first time.

I am, therefore, returning you herewith the two vouchers for the Dundas County Live Stock Improvement Association, and the Oxford County Live Stock Improvement Association, there being no legislative provision for the payment to these associations.

Yours truly,
G. A. BROWN,
*Provincial Auditor.*

R. W. WADE, ESQ.,
*Director of Live Stock Branch,*
Buildings.

Department of Agriculture,
Office of the Deputy Minister.

*Memorandum for the Auditor:*

Reverting to your letter of the 13th instant addressed to the Director of the Live Stock Branch and to our conversation of yesterday, I beg to say that I have discussed with the Deputy Attorney General the interpretation of vote 160, item 6, in reference to the work to improve live stock. The view of the Deputy Attorney General is that where the Legislature makes an appropriation conditional upon the order of the Lieutenant-Governor-in-Council, it thereby turns over the amount so provided to be spent at the discretion of the Government. Anything which the Government feels is calculated to promote the work for which the appropriation is intended, is, therefore, in order so long as, of course, it is anything within reason. The Deputy Attorney General feels that the payment of a bonus or making a grant to bring about the use of pure-bred stock is clearly in accordance with the work intended by the vote. He points out that appropriations are subject to broader interpretation than statutes because the responsibility rests with the Government. I trust this will be sufficient to enable you to pass the accounts in question without going to the trouble of securing a formal ruling under section 14 (a).

W. Bert Roadhouse,
*Deputy Minister.*

November 16th, 1922.

---

Provincial Auditor's Office,
Toronto, November 17th, 1922.

Dear Sir:

Referring to your memorandum of the 16th instant in reference to the interpretation of vote 160, item 6, "Campaign to improve live stock by bringing about the use of pure bred sires, services, expenses and equipment, to be paid out as directed by the Lieutenant-Governor in Council." You state that you have discussed the matter with the Deputy Attorney General, and that he feels the payment of a bonus or making a grant to bring about the use of pure bred stock is clearly in accordance with the work intended by the vote, and that this will be sufficient to enable the passing of the accounts without going to the trouble of securing a formal ruling under section 14 (a).

I regret that I am unable to take this view as section 14 (a) of The Audit Act makes it imperative that when the Auditor has reported there is no Legislative authority, or that the expenditure is not authorized by law, then upon the written opinion of the Attorney General or the Deputy Attorney General that there is Legislative authority, *citing it*, the payment is authorized by law, the Treasurer may direct the issue of the cheque, and the Auditor shall countersign it. I am, therefore, returning you Treasury vouchers number 38736 and number 38737 in order that you may get the written opinion of the Deputy Attorney General

Yours truly,
G. A. Brown,
*Provincial Auditor.*

W. B. Roadhouse, Esq.,
*Deputy Minister,*
Dept. of Agriculture,
Buildings.

Department of Agriculture,
Office of the Deputy Minister,
Toronto, November 17th, 1922.

DEAR SIR:

Vote 58, item 19, of the Estimates for the current fiscal year reads as follows:

"Campaign to improve live stock by bringing about the use of pure bred sires to be paid as directed by the Lieutenant-Governor in Council."

Under authority of this vote which is a continuation of vote 16?, item 6, with slight variations of last year's estimates, an Order-in-Council has been passed, copy of which is attached. In accordance with this Order-in-Council, the department recommended the payment of grants to certain Live Stock Improvement Associations to enable them to pay a bonus as a means of "bringing about the use of pure bred sires." The Auditor has taken exception to the payment of these accounts, and I also enclose copy of his letter of the 13th instant. His objection, as I understand it, is, that the Lieutenant-Governor in Council has no power to authorize grants and bonuses. The contention of the department is that the Lieutenant-Governor in Council has such authority, as the payment of grants and bonuses is calculated "to improve live stock by bringing about the use of pure bred sires" as required by the Legislature in their appropriation. I, therefore, beg to make application for your ruling under section 14 (a) of The Audit Act.

This is the matter which I brought to your attention, verbally, a few days ago. I reported the effect of our conversation to the Auditor, and suggested that a formal ruling under section 14 (a) might be found unnecessary. He replies, however, that he would like to have such a ruling, and I am, therefore, submitting this formal application.

Yours very truly,

W. BERT ROADHOUSE,
*Deputy Minister.*

EDWARD BAYLY, ESQ., K.C.,
*Deputy Attorney General,*
Parliament Buildings.

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Department of Attorney General,
Toronto, 20th November, 1922.

MY DEAR SIR:

I have your letter of the 17th instant and may say that in my opinion the Lieutenant-Governor in Council has power to authorize grants and bonuses if there is a proper appropriation out of which these can be paid.

In my opinion the words of vote 58, item 19, which reads as follows;

"Campaign to improve live stock by bringing about the use of pure bred sires to be paid as directed by the Lieutenant-Governor in Council"

are so wide that they would cover a grant to Live Stock Improvement Associations to enable them to pay a bonus as a means of bringing about the use of pure bred sires. In reality I would not consider this a bonus in the ordinary sense at all, but a part payment of the purchase money of the sire. In any case the payment appears to me to be covered by the appropriation and that being so it does not in my opinion make any difference whether the payment is called

a grant, bonus, payment of part purchase money or otherwise. I may add I do not make rulings, but only give opinions which in this particular case under The Audit Act, section 14 (a) has, I suppose, the same effect.

Yours very truly,

E. Bayly,
*Deputy Attorney General.*

W. B. Roadhouse, Esq.,
*Deputy Minister of Agriculture.*

---

Department of Agriculture,
Office of the Deputy Minister.

*Memorandum for the Auditor:*

In further reference to your letter of the 17th instant in regard to the interpretation of vote 160, item 6, I beg to enclose copy of my letter to the Deputy Attorney General, and also of his reply.

W. Bert Roadhouse,
*Deputy Minister.*

November 24th, 1922.

---

Provincial Auditor's Office,
Toronto, November 27th, 1922.

Dear Sir:

I beg to acknowledge receipt of your letter of 24th instant, enclosing herewith a copy of the opinion as given by the Deputy Attorney General pursuant to section 14 (a) of The Audit Act in reference to certain accounts recommended for payment by the Department of Agriculture.

Cheques to the Dundas and Oxford County Live Stock Improvement Associations in payment of grants will be issued without further delay.

Yours truly,

G. A. Brown,
*Provincial Auditor.*

W. Bert Roadhouse, Esq.,
*Deputy Minister of Agriculture,*
Buildings.

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# B

# TREASURY BOARD OVER-RULINGS

## TREASURY BOARD OVER-RULINGS.

### Re Payment to J. O. L. Spracklin.

Provincial Auditor's Office,
Toronto, November 28th, 1921.

DEAR MR. RANEY:

Having regard to the requisition from the Board of License Commissioners for a cheque in favour of Mr. J. O. L. Spracklin for $2,000 pursuant to an Order-in-Council of June 2nd, 1921, as a reimbursement on account of legal costs re manslaughter charge, I beg to state that to make a payment to Mr. Spracklin as above requested, would, I respectfully submit, be in the nature of a grant, payable only by a vote of the Legislature.

The amount of $2,000 represents Mr. Brackin's legal bill as taxed by the Taxing Officer for defending Mr. Spracklin on the charge of manslaughter.

It is quite true the Jury acquitted Mr. Spracklin, but the expenses incurred by him would not appear to form part of the administration of the Ontario Temperance Act as coming under the provisions of 6 Geo. V, chapter 50, section 117.

Under the circumstances, in order to have the cheque for $2,000 issued to Mr. Spracklin it will be necessary for the Legislature to provide the proper means. I am, therefore, returning herewith Treasury Voucher number 1834 as I am unable to issue the cheque for Mr. Spracklin.

I am,

Yours very truly,

G. A. BROWN,
*Provincial Auditor.*

HON. W. E. RANEY,
*Attorney General,*
Buildings.

---

Department of Attorney General,
Toronto, December 8th, 1921

*Re Reimbursement, J. O. L. Spracklin.*

DEAR MR. BROWN:

With reference to your letter of the 28th ult., in which you refuse to issue the cheque to Mr. Spracklin for $2,000 to reimburse Mr. Spracklin for his costs of defense re manslaughter charge, the amount representing Mr. Brackin's legal bill as taxed by the Taxing Officer, I beg to say that I am directed by the Honourable the Attorney General to inform you that this matter will be referred to the Treasury Board for a ruling under clause "C" of subsection 1 of section 14 of The Audit Act, chapter 23, R.S.O. 1914. I enclose you a copy of the memorandum being submitted to the Treasury Board as required by said clause "C."

Yours very truly,

A. N. MIDDLETON,
*Solicitor, Attorney General's Department.*

G. A. BROWN, ESQ.,
*Provincial Auditor,*
Buildings.

*Memorandum for Treasury Board.*

*Re Reimbursement, J. O. L. Spracklin.*

On the 2nd of June, 1921, an Order-in-Council was made directing that Mr. J. O. L. Spracklin, formerly a license inspector under The Ontario Temperance Act, be reimbursed his costs of defense on his recent trial for manslaughter, and that a cheque should be issued to the said J. O. L. Spracklin for the amount of such costs as taxed by the proper Taxing Officer at Toronto.

The legal bill of R. L. Brackin, K.C., one of the counsel for Mr. Spracklin has been taxed and allowed by Mr. J. T. MacGillivray, Taxing Officer at Toronto, at the sum of $2,000, as appears by his certificate dated the 30th November, 1921. A requisition for payment of said amount to Mr. Spracklin was forwarded by the Board of License Commissioners for Ontario on the 11th November to the Honourable the Provincial Treasurer, said requisition being certified by the Attorney General under subsection 2 of section 117 of The Ontario Temperance Act. The Provincial Auditor by his letter of the 28th November to the Attorney General refuses to issue the cheque.

1. The purpose for which the expenditure is required is for the reimbursement of Mr. J. O. L. Spracklin on account of the legal bill of Mr. R. L. Brackin, one of his counsel in his recent trial for manslaughter, as provided in the Order-in-Council above-mentioned, a copy of which is attached.

2. The appropriation to which the expenditure is chargeable is vote 101, item 10, "Enforcing Ontario Temperance Act, including salaries and travelling expenses of the commissioners and officers of the Board, and inspectors."

3. The objections taken by the Auditor are as stated in his letter of the 28th November and would appear to be that the payment to Mr. Spracklin is submitted to be in the nature of a grant and, as such, payable only by special vote of the Legislature and is not part of the administration of The Ontario Temperance Act.

4. The answer to the said objections is that by the provisions of section 117 of The Ontario Temperance Act the certificate of the Minister shall be sufficient authority for the issue of a cheque and that the approval of the Minister as to disbursements under this section shall be final and that, therefore, the Provincial Auditor in assuming to audit this account has exceeded his jurisdiction. In the event of the Treasury Board finding against the answer first above made, it is submitted that the Provincial Auditor's contention that this payment is in the nature of a grant is clearly incorrect, and that the same is no more of a grant than the reimbursement of such an officer of railway expenses or expenses in connection with additional officers employed for protection in making a raid under the Act. The jury by acquitting Mr. Spracklin have found that the acts he did on the occasion in question were within the discharge of his duties. They are, therefore, part of the enforcement of The Ontario Temperance Act and Mr. Spracklin should be reimbursed for same by the Government.

Toronto, December 8th, 1921.

Provincial Auditor's Office,
Toronto, December 13th, 1921.

*Memorandum for the Treasury Board*

*Re Payment of $2,000.00 to J. O. L. Spracklin.*

I have just received notice from Mr. Middleton, solicitor to the Attorney General, of an appeal to the Treasury Board against the exception taken by the Auditor to the issue of a cheque in favour of Mr. J. O. L. Spracklin for $2,000, and to which I beg leave to reply:

To state the case briefly, Mr. Spracklin was a Government License Inspector, and while searching a public house for liquor, the proprietor was shot, and subsequently died from the effects of the wound.

Mr. Spracklin was arrested, charged with manslaughter, tried and acquitted.

Mr. R. L. Brackin, M.P.P., was engaged by Mr. Spracklin as counsel for his defense.

An Order-in-Council was passed directing that Mr. Spracklin be reimbursed for his legal costs, when properly taxed by the Taxing Officer at Toronto.

Having stated the case as briefly as possible, my objections to the issue of a cheque to Mr. Spracklin are as follows:

1. No evidence is furnished by Mr. Spracklin of having made any disbursements for legal costs.

2. To reimburse Mr. Spracklin for legal costs incurred in his own defense would not appear to be the expenses contemplated under section 117 of The Ontario Temperance Act.

3. If Mr. Brackin was engaged as counsel to defend Mr. Spracklin, I respectfully submit that Mr. Brackin, and not Mr. Spracklin, should receive the payment of $2,000, to do otherwise would be so at variance with the well-established principle of making payments direct.

4. The payment as directed by the Order-in-Council of $2,000 to Mr. Spracklin appears to be in the nature of a grant or a gift and would be payable only when provided for by the Legislature appropriating the necessary amount.

5. Mr. Middleton's answers as set forth in clause 4 of his report, to the objections taken by the Auditor are based on two points: First, that the Auditor exceeded his jurisdiction in assuming to audit the account; second, that the payment is not in the nature of a grant any more than the reimbursement to an officer for railway expenses.

In answer to these points may I say that as far as assuming to audit the account I was merely drawing attention to the fact that payment of the $2,000 to Mr. Spracklin would not appear to be expenses coming within the meaning of section 117 of the Liquor License Act, and secondly, I am still of the opinion that the payment to Mr. Spracklin would be in the nature of a grant.

A reimbursement for travelling expenses is always supported by evidence of money having been disbursed, and which is entirely absent in this case.

Respectfully submitted,

G. A. Brown,
*Provincial Auditor.*

C. F. Bulmer, Esq.,
*Clerk Treasury Board,*
Buildings.

*Copy of a Minute of the Treasury Board, dated the 21st day of December, A.D. 1921.*

A difference having arisen between the Provincial Auditor and the Department of the Attorney General, as to the issue of a cheque to Mr. J. O. L. Spracklin, formerly License Inspector under the Ontario Temperance Act, to reimburse his costs of defence on his recent trial for manslaughter, as authorized by Order-in-Council dated 2nd June, 1921, and requisitioned by Board of License Commissioners for Ontario on the 11th November, 1921, to the Honourable the Provincial Treasurer; said requisition being certified by the Attorney General under subsection 2 of section 119 of The Ontario Temperance Act, the matter is referred for the determination of the Treasury Board in accordance with clause (c) subsection 1, section 14, of The Audit Act, chapter 23, R.S.O. 1914.

Upon consideration of the correspondence submitted, the objections of the Auditor and the answer of the Attorney General thereto as set out in his memorandum of 8th December, 1921, the Board considers that the Provincial Auditor in assuming to audit this account has exceeded his jurisdiction, and under the circumstances directs that the said cheque be issued accordingly.

Certified,

C. F. BULMER,
*Clerk, Treasury Board.*

---

**Re Commutation of Fees of Crown Attorneys, G. A. Urquhart, and Geo. W. Ballard.**

Provincial Auditor's Office,
Toronto, March 20th, 1922.

DEAR MR. MIDDLETON:

In regard to the Order-in-Council of February 24th commuting the fees of Mr. George Alexander Urquhart, Crown Attorney and Clerk of the Peace in and for the County of Essex at the annual sum of $5,000, and the Order-in-Council of February 28th commuting the fees of George W. Ballard, Crown Attorney and Clerk of the Peace in and for the County of Wentworth at the annual sum of $5,000; will you be good enough to attach a statement in each case, showing the average income derived from fees from each of these offices during the next preceding three years, pursuant to the provisions of 11 Geo. V, chapter 43, section 2, being an amendment to subsection 1 of section 16 of the Crown Attorneys Act.

Yours truly,

G. A. BROWN,
*Provincial Auditor.*

MR. A. N. MIDDLETON,
*Solicitor, Attorney General's Dept.,*
Buildings.

---

Department of Attorney General,
Toronto, March, 22nd, 1922.

DEAR MR. BROWN:

I am in receipt of yours of the 20th instant, asking for a statement showing the average income of Crown Attorney Urquhart and Crown Attorney Ballard for the last three years.

You will remember that I discussed the whole matter of the payment of these commutations with you, in the presence of Mr. Fitch, the Auditor of Criminal Justice Accounts, and I was under the impression that the question had been settled at that interview.

The fees of a Crown Attorney are undoubtedly payable out of the administration of Justice fund and are audited under the provisions of the Administration of Justice Expenses Act. It seems quite clear to me that the commutation of these fees is exactly in the same position as the payment of the different accounts for the fees in particular. What is done now is, that instead of paying a large number of items of small amounts to the Crown Attorney, these items are commuted into one lump sum and must be paid out of the administration of Justice fund.

If this is so, then I submit that you as Provincial Auditor, have no authority to investigate or audit the amount of these payments as certified to by the Auditor of Criminal Justice Accounts.

I may add that I am of the view that the Auditor, whether he is the Provincial Auditor or the Auditor of Criminal Justice Accounts, has no right to go behind the Order-in-Council fixing the commutation. However, I may say that there is no difficulty about the question of the figures and I have shown these figures to Mr. Fitch and have satisfied him as to the regularity of the order.

Your request, however, raises a broader question, viz., the right of the Provincial Auditor to interfere with the auditing of Criminal Justice Accounts, and in this view I must say that I cannot see my way clear to comply with the request you make.

Yours truly,

A. N. MIDDLETON,
*Solicitor, Attorney General's Department.*

G. A. BROWN, ESQ.,
*Provincial Auditor,*
Buildings.

---

Provincial Auditor's Office,
Toronto, March 28th, 1922.

*Re Commutation, Crown Attorneys' Fees.*

DEAR MR. MIDDLETON:

I beg to acknowledge receipt of your letter of the 22nd instant.

As you do not see your way clear to furnish me with the statement asked for in my letter to you of the 20th instant, I will await your pleasure.

Yours truly,

G. A. BROWN,
*Provincial Auditor.*

A. N. MIDDLETON, ESQ.,
*Solicitor to the Attorney General,*
Buildings.

Department of Attorney General,
Toronto, March 29th, 1922.

*Re Commutation of Certain Crown Attorneys' Fees.*

DEAR MR. BROWN:

I am in receipt of your letter of the 28th instant, with regard to the requisitions for payment of the commutation of the fees of Crown Attorney Urquhart of Windsor and Crown Attorney Ballard of Hamilton. I presume that you intend this letter as a refusal to issue a cheque unless the statement that you ask for is furnished.

In view of this I beg to say that I have been directed by the Honourable the Attorney General to inform you that this matter will be referred to the Treasury Board for a ruling under clause (c) of subsection 1 of section 14 of The Audit Act, chapter 23, R.S.O. 1914. I am enclosing you, for your information a copy of the memorandum to the Treasury Board.

Yours truly,

A. N. MIDDLETON,
*Solicitor, Attorney General's Department.*

G. A. BROWN, ESQ.,
*Auditor,*
Buildings.

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*Memorandum for the Treasury Board*

*Re Commutation of Certain Crown Attorneys' Fees.*

1. Subsection 1 of section 16 of The Crown Attorneys' Act contains a provision allowing the commutation of the fees payable to a Crown Attorney. This subsection as amended by section 2 of The Crown Attorneys' Amendment Act, 1921, chapter 43 of the Ontario Statutes for 1921, is as follows:

> "16 (1) The Lieutenant-Governor in Council may commute the fees payable to a Crown Attorney for a fixed annual sum not exceeding the average income derived from fees during the next preceding three years."

Under the provisions of the above section the fees payable to George Alexander Urquhart, Crown Attorney and Clerk of the Peace in and for the County of Essex were commuted by Order-in-Council bearing date the 24th February, 1922, at the annual sum of $5,000, payable in monthly instalments, such commutation to take effect as and from the 1st January, 1922, and the fees payable to George W. Ballard, Crown Attorney and Clerk of the Peace in and for the County of Wentworth, were commuted by Order-in-Council bearing date the 28th February, 1922, at the annual sum of $5,000, payable in monthly instalments, such commutation to take effect as and from the 26th January, 1922.

Under the provision of these Orders-in-Council a requisition was forwarded to the Provincial Treasurer on the 10th March, 1922, for the payment to George A. Urquhart, Crown Attorney at Windsor, of the sum of $833.33 and on the 16th March for the payment to Crown Attorney G. W. Ballard, of Hamilton, for the payment of $500, said requisitions being forwarded by Mr. C. A. Fitch, Auditor of Criminal Justice Accounts and being approved by the Deputy Attorney General.

The purpose for which the expenditure is required is for the payment of these accounts in connection with the administration of Justice.

2. The appropriation to which the expenditure is chargeable is General Administration of Justice in counties. Vote 18, item 36.

3. The Provincial Auditor has requested a statement in each case showing the average income derived from fees from each of these offices during the next preceding three years and has declined to issue a cheque until this request has been complied with.

4. The answer to the position taken by the Provincial Auditor is that the accounts in question are accounts in connection with the General Administration of Justice and as such are properly audited by the Auditor of Criminal Justice Accounts and under the provisions of subsection 2 of section 43 of The Administration of Justice Expenses Act, chap. 96, R.S.O., 1914, as enacted by section 5 of chap. 29 of The Ontario Statutes for 1917, these accounts having been audited and certified to by the Auditor of Criminal Justice Accounts, are not subject to further examination or audit by the Provincial Auditor.

March 29, 1922.

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Provincial Auditor's Office,
Toronto, April 1st, 1922.

*Memorandum to the Honourable the Prime Minister,*

*Chairman of the Treasury Board.*

I have just received notice from Mr. Middleton, Solicitor to the Attorney-General of an appeal by the Department to the Honourable the Treasury Board for a ruling, against what is purported to be a refusal of the Auditor to the issue of two cheques.

To state the case briefly, the Auditor is precluded from auditing the Administration of Justice Accounts (see 7 Geo. V, chap. 29, sec. 5) and it has never been any intention of mine to attempt to audit any of the accounts as audited by the Auditor of Criminal Justice Accounts.

The case to be presented to the Board for a ruling is in connection with the commutation of Crown Attorneys' fees.

Under the provisions of 11 Geo. V, chap. 43, the Lieutenant-Governor in Council may commute the fees of a Crown Attorney at an annual fixed sum not to exceed the average fees for the preceding three years.

Crown Attorneys at Hamilton and Windsor have had their fees commuted at $5,000 each.

The Orders-in-Council fixing the commutation in each case contained no statement as to the average fees for the preceding three years.

The requisitions for payment when received by the Audit Department simply bore the certificate of the Auditor of Criminal Justice Accounts that the amounts were correct and duly audited under provisions of 7 Geo. V, chap. 29, sec. 5.

I enquired of the auditor of Criminal Justice Accounts if he had a statement of the fees and he informed me that he had not, but had made enquiry himself and was told by Mr. Middleton that he had no right to go behind the Order-in-Council, but that Mr. Middleton had satisfied him that the amount as commuted was in accordance with the provisions of the Act.

I wrote Mr. Middleton for a statement of the fees from each of the said offices and was also informed that he was sorry but he could not comply with my request.

I am well aware that I am precluded from auditing the accounts above mentioned, but I submit, the information which I have requested could not be construed as an attempt to audit the Criminal Justice Accounts.

The attached list of Acts and amendments thereto, together with expenditures made thereunder during the last fiscal year, will give the Treasury Board some idea of the expenditures made which are not audited by the Provincial Auditor.

I also enclose herewith all correspondence in the above case between Mr. Middleton and myself.

G. A. Brown,
*Provincial Auditor.*

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Provincial Auditor's Office,
Toronto, April 1st, 1922.

*Memorandum for the Hon. Mr. Drury, Prime Minister.*

During the fiscal year ended October 31st, 1921, payments have been made pursuant to the provisions of certain Acts without any audit whatever by the Provincial Auditor:

| | |
|---|---|
| General Administration of Justice— | |
| In Counties | $448,627 19 |
| In Districts | 154,357 79 |
| Criminal Investigations | 7,388 88 |
| Mothers' Allowances | 774,605 00 |
| Ontario Election Act | 13,767 77 |
| Ontario Temperance Act | 482,084 28 |
| Ontario Voters' Lists | 2,546 06 |
| Railway Distribution Act | 68,381 52 |
| Wolf Bounty | 36,955 00 |
| | $1,988,713 49 |

G. A. Brown,
*Provincial Auditor.*

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Provincial Auditor's Office,
Toronto, April 1st, 1922.

*Memorandum for the Hon. Mr. Drury, Prime Minister.*

I beg to submit herewith a list of several Acts that have been passed within the last few years, whereby the Auditor is precluded from making an Audit of any of the Accounts pertaining to the said Acts.

1. Administration of Justice Expenses Act, 7 Geo. V, chap. 29, sec. 5.
2. Civil Service Superannuation Act, 10-11 Geo. V, chap. 4, sec. 28 (2).
3. Criminal Investigations, R.S.O., 1914, chap. 23, sec. 118.
4. Hydro-Electric Power Commission, 6 Geo. V, chap. 19.
5. Mothers' Allowances, 10-11 Geo. V, chap. 89.
6. Ontario Election Act, Geo. V, chap. 27, sec. 3.
7. Ontario Temperance Act, 6 Geo. V, chap. 50, sec. 117.
8. Ontario Voters' List, 7 Geo. V, chap. 27, sec. 2.
9. Railway Distribution Act, R.S.O., 1914, chap. 27, sec. 23 (4).
10. Wolf Bounty Act, R.S.O., 1914, chap. 264, sec. 9.

G. A. Brown,
*Provincial Auditor.*

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*Copy of a Minute of the Treasury Board*

*Dated the 3rd day of April, A.D. 1922.*

A difference having arisen between the Provincial Auditor and the Department of Attorney General as to the payment of certain installments of the commutation of fees of County Crown Attorneys, George A. Urquhart of Windsor, and G. W. Ballard of Hamilton, as provided by Orders-in-Council of 28th February, 1922, and 24th February, 1922, respectively, and the matter having been referred to the Treasury Board under the provisions of clause (*c*), subsec. 1 of sec. 14 of The Audit Act, chap. 23, R.S.O., 1914, for determination.

Upon consideration of the correspondence submitted and the objections of the Auditor and the answer of the Attorney General as set out in his memorandum, dated March 29th, 1922, the Board is of the opinion that these installments are payable out of the General Administration of Justice and as such are properly audited by the Auditor of Criminal Justice Accounts, and under the provisions of subsec. 2 of sec. 43 of The Administration of Justice Expenses Act, chap. 96, R.S.O., 1914, as enacted by sec. 5 of chap. 29 of The Ontario Statutes for 1917, these accounts having been audited and certified to by the Auditor of Criminal Justice Accounts, are not subject to further examination or audit by the Provincial Auditor, and the Board hereby directs that the cheques for said installments be issued forthwith.

Certified.

C. F. Bulmer,
*Clerk, Treasury Board.*

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# C

# SPECIAL WARRANTS

C

## SPECIAL WARRANTS.

STATEMENT OF SPECIAL WARRANTS ISSUED DURING THE FISCAL YEAR ENDED OCTOBER 31ST, 1922.

| Date of Warrant. | SERVICE. | Warrants. | | Expended 1921-22. | Unexpended. |
|---|---|---|---|---|---|
| | **Department of the Prime Minister.** | | | | |
| | Sundry Investigations: | | | | |
| July 5th, 1921 | Balance unexpended, 1920-21 | 44,471 35 | | | |
| July 6th, 1922 | Warrant | 100,000 00 | | | |
| Sep. 19th, 1922 | " | 25,000 00 | | | |
| Oct. 19th, 1922 | " | 25,000 00 | 194,471 35 | 191,242 09 | 3,229 26 |
| Oct. 30th, 1922 | Hydro-Electric Power Commission | | 1,172,200 00 | 1,172,200 00 | |
| Aug. 11th, 1921 | Entertaining representatives from the New England States for the inspection of the proposed Deep Waterways of Canada. Balance unexpended, 1920-21 | | 368 30 | 60 50 | 307 80 |
| | **Department of Education.** | | | | |
| Nov. 9th, 1921 | Western University, grant | | 159,000 00 | 159,000 00 | |
| Nov. 16th, 1921 | Reception to teachers attending Imperial Conference of Teachers' Association | | 317 00 | 317 00 | |
| Dec. 21st, 1921 | Commission investigating certain alleged irregularities in connection with the departmental examinations held in June, 1921 | 500 00 | | | |
| Feb. 13th, 1922 | " " " " " " | 1,200 00 | 1,700 | 1,614 62 | 85 38 |
| Dec. 21st, 1921 | Mounting Maps of the Province of Ontario, C. Tarling Map Co. | | 1,250 00 | 1,250 00 | |
| Dec. 21st, 1921 | Messrs. Green, Hill & Hill, for legal services in connection with Ottawa Separate School litigation | | 313 30 | 313 30 | |
| Jan. 18th, 1922 | Redemption of debentures, P.S. No. 4, Robillard and Truax | | 130 78 | 130 78 | |
| Jan. 18th, 1922 | Separate School Board of Sturgeon Falls for use of Separate School as English-French Training School | | 5,000 00 | 5,000 00 | |

| | | | | | |
|---|---|---|---|---|---|
| Jan. 11th, 1922..... | Royal Commission appointed for inquiring into and reporting upon a basis for determining the financial obligation of the Province towards the University of Toronto and the financial aid which the Province may give to Queen's University, Kingston, and the Western University of London..... | ..... | 4,800 00 | 4,800 00 | |
| Feb. 13th, 1922..... | Rebuilding Matheson Public School, destroyed by fire..... | ..... | 2,500 00 | 2,265 02 | 234 98 |
| | **Department of Lands and Forests.** | | | | |
| Nov. 9th, 1921..... | Clearing up and improving such lands in O'Brien Township for the Kapuskasing Townsite and to purchase any other land for inclusion within townsite..... | ..... | 25,000 00 | 15,409 11 | 9,590 89 |
| | Legal Fees and Expenses in the Department of Lands and Forests: | | | | |
| July 5th, 1921..... | Balance unexpended, 1920-21..... | 4,852 33 | | | |
| Nov. 17th, 1921..... | Warrant..... | 25,000 00 | | | |
| Feb. 7th, 1922..... | " ..... | 25,000 00 | 54,852 33 | 54,793 72 | 58 61 |
| Aug. 18th, 1922..... | Dr. Judson F. Clark, Pasadena, California, in connection with making a survey of the Department of Lands and Forests and expenses..... | ..... | 1,019 05 | 1,019 05 | |
| | **Department of Public Works.** | | | | |
| Nov. 24th, 1921..... | Purchase of certain land necessary for the rounding out of the holdings of the Province for the Ontario Reformatory, Guelph, said lands being composed of part of lots 1 and 2, in the second concession, division "C," in the Township of Guelph..... | ..... | 2,500 00 | 2,500 00 | |
| Aug. 11th, 1921..... | Rebuilding certain bridges in the Townships of Oro and Tecumseh, in the County of Simcoe, which were destroyed by a severe storm. Balance unexpended, 1920-21..... | ..... | 1,394 89 | 394 61 | 1,000 28 |
| Nov. 16th, 1921..... | Expenses of building a dam on the Magnetawan River at the outlet of Deer Lake, in the Township of MacKenzie, District of Parry Sound..... | ..... | 10,000 00 | 8,329 20 | 1,670 80 |

SPECIAL WARRANTS.—Continued

| Date of Warrants. | SERVICE. | | Warrants. | Expended 1921-22. | Unexpended. |
|---|---|---|---|---|---|
| | **Department of Provincial Highways.** | | | | |
| July 13th, 1921..... | Investigations and Reports on the costs and economies of the manufacture of Portland cement in the Province of Ontario.. | ..... | 1,427 50 | 550 00 | 877 50 |
| | **Department of Labour and Health.** | | | | |
| Jan. 19th, 1922..... | Payment of accounts in connection with expenditures of the Ontario Advisory Committee on Unemployment..... | ..... | 30,000 00 | 27,107 23 | 2,892 77 |
| | **Department of the Provincial Treasurer.** | | | | |
| Nov. 17th, 1921..... | Expenditures incurred in connection with the conference of the representatives of the Censor Board from the various Provinces of the Dominion of Canada..... | ..... | 87 70 | 87 70 | |
| May 3rd, 1918..... | To indemnify Banks for money advanced for Seed Grain. Balance unexpended, 1920-21..... | ..... | 8,294 64 | 4,409 57 | 3,885 07 |
| | **Department of the Provincial Secretary.** | | | | |
| Oct. 18th, 1922..... | Reward to Jas. Dodds, of Sarnia, for services performed in connection with the attempted escape of Ed. McMullen from the Lambton County Goal, at Sarnia..... | ..... | 250 00 | 250 00 | |
| Aug. 24th, 1922..... | The Ontario Municipal Association..... | ..... | 500 00 | 500 00 | |
| Oct. 12th, 1922..... | Purchase of bituminous coal for re-sale to the municipalities of the Province..... | ..... | 90,000 00 | 35,546 20 | 54,453 80 |
| Oct. 27th, 1922..... | For payment of supplies furnished on account of Northern Ontario Fire Relief..... | ..... | 11,000 00 | 10,568 67 | 431 33 |
| | **Department of Agriculture.** | | | | |
| Nov. 17th, 1921..... | Initial payment in connection with the purchase of what is known as the Brien Farm, Ridgetown, for the purpose of establishing an Experimental Farm in Southwestern Ontario..... | 5,000 00 | | | |
| Feb. 13th, 1922..... | " " " " " | 34,000 00 | 39,000 00 | 38,493 00 | 507 00 |

| | | | | | |
|---|---|---|---|---|---|
| Feb. 13th, 1922..... | Experimental Farm, Ridgetown, services, expenses and equipment..... | ..... | 5,000 00 | 4,746 28 | 253 72 |
| July 28th, 1921..... | Purchase, equipment and maintenance of a warehouse for cold storage purposes at Brighton. Balance unexpended, 1920-21..... | ..... | 6,702 63 | 6,690 33 | 12 30 |
| Feb. 22nd, 1919..... | Purchase and operation of Stone Crusher in order to demonstrate the value of lime in application to certain soils. Balance unexpended, 1920-21..... | ..... | 4,402 70 | 446 49 | 3,956 21 |
| Feb. 22nd, 1919..... | Purchase of stock, services, expenses and equipment necessary for the carrying on of experiments and investigations in connection with the possibilities of ranching in Northern Ontario. Balance unexpended, 1920-21..... | ..... | 1,005 73 | 63 50 | 942 23 |
| Aug. 27th, 1921..... | Preparation and presentation to the Dominion Railway Board of a case in favour of the reduction of freight rates on live stock and other agricultural products. Balance unexpended, 1920-21..... | ..... | 1,508 36 | 535 00 | 973 36 |
| | **General Miscellaneous.** | | | | |
| Nov. 10th, 1920..... | Payment of bonuses to civil servants. Balance unexpended, 1920-21..... | ..... | 38,872 75 | 1,179 61 | 37,693 14 |
| | Total Special Warrants..... | ..... | 1,874,869 01 | 1,751,812 58 | 123,056 43 |

# D

# TREASURY BOARD MINUTES

D

## TREASURY BOARD MINUTES.

STATEMENT OF TREASURY BOARD MINUTES ISSUED FOR EXPENDITURES IN EXCESS OF APPROPRIATIONS DURING THE FISCAL YEAR ENDED OCTOBER 31ST, 1922.

### Department of the Prime Minister.

| Date | Service | Warrant | Expended |
|---|---|---|---|
| | Civil Government: | | |
| Aug. 8th, 1922.. | Prime Minister's Office, contingencies..... | 2,500 00 | 2,390 00 |

### Legislation.

| | | | |
|---|---|---|---|
| Aug. 22nd, 1922.. | Stationery, distributing statutes, etc..... | 4,000 00 | 3,627 26 |
| Aug. 4th, 1922<br>Aug. 22nd, 1922 | Contingencies, including stationery and equipment for reporters..... | 10,000 00 | 8,405 29 |
| Dec. 29th, 1921<br>June 29th, 1922 | Legislative Committee for art purposes..... | 1,750 00 | 1,079 00 |
| July 4th, 1922.. | Library, books, contingencies, etc..... | 2,500 00 | 2,470 73 |
| Oct. 30th, 1922.. | Archives, purchase of documents, relics, etc..... | 500 00 | 331 46 |
| Oct. 30th, 1922.. | Law Office salaries..... | 300 00 | 300 00 |

### Department of the Attorney General.

| | | | |
|---|---|---|---|
| | Civil Government: | | |
| Aug. 9th, 1922.. | Attorney General's Office.....Contingencies | 1,500 00 | 1,459 62 |
| Oct. 4th, 1922.. | Insurance Inspection..... " | 2,000 00 | 1,054 68 |
| Oct. 4th, 1922.. | " " Printing Annual Report, 1920..... | 355 88 | 338 26 |
| Oct. 30th, 1922.. | Ontario Railway and Municipal Board, salaries..... | 325 00 | 332 72 |
| | Administration of Justice: | | |
| Oct. 30th, 1922.. | High Court Division, Registrar's Office, Contingencies..... | 300 00 | 170 75 |
| July 18th, 1922.. | Central Office, contingencies..... | 1,500 00 | 869 39 |
| Oct. 30th, 1922.. | Land Titles Office, salaries..... | 1,800 00 | 1,775 65 |
| Oct. 4th, 1922.. | Board of License Commissioners, contingencies..... | 500 00 | 214 49 |
| June 14th, 1922.. | Crown Counsel prosecutions..... | 4,000 00 | 3,983 10 |
| Oct. 30th, 1922.. | General Administration of Justice in Counties | 40,000 00 | 39,796 11 |
| Oct. 30th, 1922.. | Forms, etc,, Registrars, in Districts..... | 300 00 | 286 41 |
| Oct. 30th, 1922.. | District of Nipissing, fuel, light, etc..... | 500 00 | 335 58 |
| Oct. 30th, 1922.. | " Sudbury, salaries of goalers, etc.. | 500 00 | 476 50 |
| Oct. 30th, 1922.. | Districts, General, salaries of Police Magistrates..... | 2,500 00 | 2,322 33 |
| | Miscellaneous: | | |
| Aug. 15th, 1922.. | Commissions and sundry investigations..... | 5,000 00 | 3,406 20 |
| | Refunds: | | |
| Oct. 4th, 1922.. | Miscellaneous..... | 5,000 00 | 4,715 51 |
| Feb. 13th, 1922.. | R.S.O., 1914, chap. 126, sec. 148..... | 62,000 00 | 51,064 05 |

### Department of Education.

| | | | |
|---|---|---|---|
| | Education: | | |
| Aug. 8th, 1922.. | Rural, Public, and Separate Schools, Counties..... | 350,000 00 | 340,313 85 |
| Sept. 8th, 1922.. | Rural, Public, and Separate Schools, Districts..... | 113,000 00 | 104,947 51 |
| Oct. 30th, 1922.. | Special lectures..... | 150 00 | 150 00 |
| Oct. 30th, 1922.. | Inspectors of Continuation Schools..... | 800 00 | 800 00 |
| Oct. 24th, 1922.. | General Inspection, travelling expenses, etc.. | 6,000 00 | 3,581 89 |

## TREASURY BOARD MINUTES.—Continued

### Department of Education.—Continued

| Date | Service | Warrant | Expended |
|---|---|---|---|
| | Departmental Examinations: | | |
| Oct. 30th, 1922.. | Paper, printing, contingencies, etc | 3,000 00 | 2,896 93 |
| Aug. 8th, 1922.. | Services and travelling expenses | 100,000 00 | 96,394 54 |
| Aug. 8th, 1922.. | Assistants | 8,000 00 | 6,671 70 |
| Oct. 30th, 1922.. | Preparation of text books, salaries | 100 00 | 100 00 |
| Jan. 25th, 1922.. | Subventions to publishers | 70,000 00 | 5,545 77 |
| Oct. 30th, 1922.. | Director of Professional Training Schools | 200 00 | 200 00 |
| Aug. 22nd, 1922 / Oct. 30th, 1922 | Medical and dental inspection, grants, contingencies, etc | 11,500 00 | 2,797 06 |
| Oct. 30th, 1922.. | Normal and Model Schools, Toronto: Reference books, contingencies, etc | 1,000 00 | 612 36 |
| Feb. 9th, 1922.. | Kindergarten supplies | 200 00 | 150 21 |
| Oct. 30th, 1922.. | Domestic Science and Manual Training, supplies | 300 00 | 225 17 |
| Oct. 24th, 1922.. | Water | 250 00 | 230 86 |
| Oct. 30th, 1922.. | Normal School, London: Reference books, contingencies, etc | 400 00 | 184 21 |
| Oct. 30th, 1922.. | Normal School, Hamilton: Salaries | 1,200 00 | 325 00 |
| Oct. 30th, 1922.. | Normal School, Peterborough: Salaries | 1,250 00 | 1,162 77 |
| Oct. 24th, 1922.. | Normal School, Stratford: Domestic Science and Manual Training, supplies | 300 00 | 275 94 |
| Oct. 12th, 1922.. | Normal School, North Bay: Reference books, contingencies, etc | 500 00 | 123 08 |
| Oct. 30th, 1922.. | English-French Training School, Ottawa: Reference books, contingencies, etc | 200 00 | 197 01 |
| Oct. 24th, 1922.. | English-French Training School, Sturgeon Falls: Water | 50 00 | 8 00 |
| Oct. 30th, 1922.. | English-French Training School, Vankleek Hill: Salaries | 150 00 | 150 00 |
| Oct. 30th, 1922.. | English-French Training School, Sandwich: Salaries | 150 00 | 150 00 |
| Oct. 19th, 1922.. | High Schools and Collegiate Institutes: Grants | 61,500 00 | 52,992 51 |
| Oct. 30th, 1922.. | Salaries of Inspectors | 400 00 | 400 00 |
| Oct. 24th, 1922.. | Departmental Library and Museum: Contingencies, etc | 200 00 | 137 81 |
| | Miscellaneous: | | |
| Oct. 12th, 1922.. | Advertising | 2,000 00 | 1,504 89 |
| July 4th, 1922.. | Travelling expenses | 400 00 | 105 47 |
| Oct. 18th, 1922.. | Refunds | 1,000 00 | 614 02 |

### Department of Lands and Forests

| | | | |
|---|---|---|---|
| | Civil Government: | | |
| July 18th, 1922.. | Contingencies, etc | 15,000 00 | 13,543 33 |
| | Crown Lands: | | |
| Oct. 24th, 1922.. | Agents salaries and disbursements | 10,000 00 | 9,959 13 |

### Department of Mines

| | | | |
|---|---|---|---|
| | Civil Government: | | |
| Sept. 28th, 1922.. | Printing, advertising, etc | 9,000 00 | 5,138 89 |
| | Miscellaneous: | | |
| Oct. 12th, 1922.. | Gas and Oil Well Inspectors | 3,000 00 | 2,849 50 |
| Oct. 12th, 1922.. | Mineral Collections | 1,500 00 | 1,190 95 |
| Aug. 30th, 1922 / Oct. 12th, 1922 | Temiskaming Testing Laboratories, maintenance and operations | 9,200 00 | 9,182 88 |
| Dec. 21st, 1921 / Sept. 8th, 1922 | Peat Fuel Investigation | 7,000 00 | 236 39 |

## TREASURY BOARD MINUTES.—Continued

### Department of Game and Fisheries

| Date | Service | Warrant | Expended |
|---|---|---|---|
| | Civil Government: | | |
| Sept. 7th, 1922.. | Contingencies | 5,500 00 | 5,148 96 |
| | Miscellaneous: | | |
| Oct. 30th, 1922.. | Enforcement of Game and Fisheries Act | 1,660 00 | 523 66 |
| Sept. 7th, 1922.. | Game Animals and Birds | 300 00 | 297 70 |
| July 4th, 1922.. | Adjustment of Claims | 500 00 | 454 00 |
| July 4th, 1922.. | Refunds | 5,000 00 | 4,980 13 |

### Department of Public Works

| | | | |
|---|---|---|---|
| | Civil Government: | | |
| Oct. 30th, 1922.. | Salaries | 2,800 00 | 222 30 |
| | Maintenance and Repairs of Government Bldgs. | | |
| Oct. 30th, 1922.. | Government House, salaries | 400 00 | 400 00 |
| Aug. 8th, 1922.. | Gardeners, firemen, repairs to grounds, etc. | 3,200 00 | 3,400 27 |
| July 18th, 1922.. | Water, fuel, light and power | 1,800 00 | 1,534 74 |
| July 12th, 1922.. | Repairs, contingencies, etc | 1,500 00 | 1,430 20 |
| July 18th, 1922.. | Telephone service | 180 00 | 178 00 |
| July 25th, 1922.. | Parliament and Departmental Buildings, Water and fuel | 2,500 00 | 2,408 00 |
| Aug. 8th, 1922.. | Electric power and light current and gas | 3,000 00 | 2,576 62 |
| Sept. 5th, 1922 / Oct. 30th, 1922 | Repairs and cleaning of buildings, etc | 19,500 00 | 18,122 22 |
| Feb. 9th, 1922.. | Vault fittings and shelving | 12,000 00 | 8,605 70 |
| Aug. 1st, 1922.. | Furniture and furnishings | 1,500 00 | 1,455 88 |
| Feb. 9th, 1922 / June 29th, 1922 | Painting, outside and inside work | 7,500 00 | 6,694 48 |
| Aug. 22nd, 1922 / Oct. 12th, 1922 | Telephone service | 8,000 00 | 7,713 67 |
| Oct. 12th, 1922.. | Osgoode Hall, fuel, light, water and power | 1,000 00 | 994 43 |
| | Public Buildings: | | |
| Aug. 11th, 1922.. | Osgoode Hall, general repairs and alterations | 1,000 00 | 938 54 |
| July 4th, 1922 / Aug. 11th, 1922 | " " painting interior and exterior | 1,400 00 | 1,086 35 |
| Feb. 9th, 1922.. | Ontario Hospital, Brockville, additions and alterations | 10,000 00 | 9,613 50 |
| Apr. 21st, 1922 / June 29th, 1922 | Ontario Hospital, Kingston, electric light system | 1,900 00 | 1,515 23 |
| Feb. 13th, 1922 / Oct. 30th, 1922 | Ontario Hospital, Whitby, construction of works and buildings, etc | 60,200 00 | 55,310 75 |
| July 4th, 1922.. | Normal and Model Schools, Ottawa, City of Ottawa taxes, 1922 | 31 00 | 28 23 |
| Jan. 25th, 1922.. | Normal School, Peterboro, repairs and incidentals | 600 00 | 114 38 |
| Feb. 9th, 1922.. | Ontario School for the Deaf, Belleville, reconstruction of main building, etc | 25,000 00 | 23,548 18 |
| Sept. 5th, 1922.. | Roads, walks and grounds | 10,000 00 | 9,894 30 |
| Feb. 9th, 1922.. | Ontario Agricultural College, students residence | 15 00 | 15 00 |
| Sept. 5th, 1922.. | " " Sewage disposal for new bldg. | 1,550 00 | 1,545 36 |
| July 4th, 1922.. | " " Additional water mains | 324 75 | 200 00 |
| Jan. 31st, 1922.. | Ontario Veterinary College, alterations, additions and repairs | 8,000 00 | 7,847 76 |
| Jan. 25th, 1922 / Feb. 9th, 1922 | District of Nipissing, repairs and alterations to court house, etc | 3,000 00 | 512 87 |
| Feb. 9th, 1922.. | " Parry Sound, additions to court house | 8,950 00 | 5,295 53 |
| July 12th, 1922.. | " Temiskaming, furniture and furnishings | 100 00 | 35 11 |
| Feb. 9th, 1922.. | " Thunder Bay, repairs and alterations to court house | 400 00 | 337 44 |
| Feb. 9th, 1922.. | " Furniture and furnishings | 150 00 | 131 80 |
| Sept. 7th, 1922.. | " Improvement in heating of court house, Port Arthur | 446 64 | 446 64 |

## TREASURY BOARD MINUTES.—Continued

### Department of Public Works.—Continued

| Date | Service | Warrant | Expended |
|---|---|---|---|
| | Public Works: | | |
| Oct. 30th, 1922.. | Surveys and inspections | 800 00 | 785 80 |
| Feb. 3rd, 1922.. | Port Carling Works | 12,000 00 | 10,335 45 |
| July 4th, 1922.. | Antoine Creek Bridge, Mattawa | 25 | 25 |
| Feb. 9th, 1922.. | Beaumaris Bridge, Monck | 210 00 | 208 34 |
| Feb. 9th, 1922.. | Cascade Bridge, Parry Sound | 3,124 62 | 3,082 32 |
| Feb. 9th, 1922.. | Clyde River Bridge, Trout Creek, Canonto | 93 37 | 93 37 |
| Feb. 9th, 1922.. | Cummings Creek Bridge, Gould | 750 00 | 716 33 |
| July 4th, 1922.. | Fileatrault Bridge, Hagar St. Charles Rd | 200 00 | 176 38 |
| Aug. 1st, 1922.. | Five Sideline Bridge, Lindsay | 450 00 | 438 27 |
| Oct. 12th, 1922<br>Oct. 30th, 1922 | Garson Road Bridges | 1,300 00 | 1,132 38 |
| Feb. 9th, 1922<br>June 8th, 1922 | Hog Creek Bridge, 5 and 6 Sidelines, Tay | 202 10 | 199 79 |
| Feb. 9th, 1922<br>Oct. 12th, 1922 | Hurd Creek Bridge, Con. 21, Gratton | 448 85 | 448 85 |
| Oct. 12th, 1922.. | Larchwood South Bridge | 1,850 00 | 1,638 11 |
| Feb. 9th, 1922.. | Mattawin Bridge, Dawson Road | 1,160 00 | 1,152 50 |
| Oct. 30th, 1922 . | Middle Branch Bridge, Dysart | 600 00 | 137 63 |
| Feb. 9th, 1922<br>May 23rd, 1922<br>June 8th, 1922 | Minden Mills Bridge | 294 00 | 289 28 |
| July 4th, 1922.. | Norman Dam | 117 27 | 117 27 |
| Oct. 12th, 1922.. | Red Pine Lake Bridge, Redvers | 50 00 | 36 93 |
| Oct. 12th, 1922.. | Seventh Con. Bridge, Sebastopol | 71 00 | 71 00 |
| Feb. 9th, 1922<br>Aug. 1st, 1922 | Sideline Bridge, Tiny | 826 33 | 805 52 |
| Feb. 9th, 1922.. | White Oak Ridge, Humphrey | 13 20 | 13 20 |
| Oct. 12th, 1922 | White Stone Bridge | 1,900 00 | 1,892 58 |
| Feb. 9th, 1922.. | Rama Drains | 10 | 10 |
| Feb. 9th, 1922.. | Sudbury District Drainage | 24 50 | 24 18 |

### Department of Public Highways

| | | | |
|---|---|---|---|
| | Civil Government: | | |
| Oct. 12th, 1922.. | Contingencies | 30,000 00 | 27,389 85 |
| | Miscellaneous: | | |
| Oct. 30th, 1922.. | Special Constables | 100 00 | 100 00 |

### Department of Labour and Health

| | | | |
|---|---|---|---|
| | Civil Government: | | |
| Oct. 30th, 1922.. | Division of Maternal and Child Welfare, salaries | 350 00 | 350 00 |
| Oct. 30th, 1922.. | " Industrial Hygiene, salaries | 250 00 | 183 33 |
| Oct. 30th, 1922.. | " Public Health Education, salaries | 100 00 | 100 00 |
| | Health: | | |
| Oct. 18th, 1922.. | Annual Conference of Health Officers | 25 00 | 4 17 |

### Department of Provincial Treasurer

| | | | |
|---|---|---|---|
| | Civil Government: | | |
| Oct. 30th, 1922.. | King's Printer Office, contingencies | 500 00 | 450 81 |
| Aug. 8th, 1922.. | Cartage of Stationery | 200 00 | 158 25 |
| Sept. 28th, 1922.. | Cost of Official Gazette | 5,000 00 | 4,980 80 |
| | Miscellaneous: | | |
| Sept. 8th, 1922.. | Amusement Tax Branch, contingencies | 9,000 00 | 8,993 89 |
| Oct. 30th, 1922.. | Board of Censors, salaries | 275 00 | 275 00 |
| Aug. 9th, 1922.. | Fire Marshal, contingencies | 15,000 00 | 14,396 29 |
| Aug. 15th, 1922.. | Wolf Bounty | 10,000 00 | 4,794 00 |
| Feb. 3rd, 1922<br>June 29th, 1922 | Tanning Wolf Skins | 2,800 00 | 1,083 37 |
| | Refunds: | | |
| Jan. 11th, 1922<br>July 13th, 1922<br>Sept. 19th, 1922 | Amusement Tax Act | 13,000 00 | 12,350 40 |

## TREASURY BOARD MINUTES.—Continued

### Department of Provincial Secretary

| Date | Service | Warrant | Expended |
|---|---|---|---|
| | Civil Government: | | |
| Oct. 18th, 1922.. | Contingencies | 600 00 | 599 36 |
| July, 25th, 1922.. | Public Institutions Branch, contingencies | 6,500 00 | 6,454 32 |
| Oct. 24th, 1922.. | Neglected Childrens' Branch, contingencies | 1,800 00 | 1,224 47 |
| | Public Institutions: | | |
| Oct. 13th, 1922.. | Ontario Hospital, London, expenses | 10,000 00 | 7,968 95 |
| Feb. 13th, 1922.. | Ontario Reformatory, Guelph, expenses | 50,000 00 | 8,662 46 |
| Jan. 18th, 1922 / Oct. 13th, 1922 | Ontario Reformatory Industries, expenses | 65,000 00 | 64,079 91 |
| Aug. 15th, 1922.. | Ontario Brick and Tile plant expenses | 20,000 00 | 14,572 43 |
| Sept. 19th, 1922.. | " " " " repairs to prison camp | 17,000 00 | 9,514 52 |
| Aug. 15th, 1922.. | Mercer Reformatory, repairs to buildings, etc. | 3,500 00 | 1,286 16 |
| Nov. 30th, 1921 / Aug. 15th, 1922 | " " Industries, salaries and expenses | 70,000 00 | 62,526 91 |
| Oct. 13th, 1922.. | Industrial Farm, Burwash, repairs to bldgs., etc. | 5,000 00 | 4,040 40 |
| Aug. 15th, 1922.. | " " Fort William, expenses | 4,000 00 | 659 91 |
| Jan. 31st, 1922.. | " " " " repairs to bldgs., etc. | 2,000 00 | 1,881 70 |
| Aug. 15th, 1922.. | Miscellaneous, stationery and printing | 5,000 00 | 4,148 40 |
| | Hospitals and Charities: | | |
| Jan. 31st, 1922.. | General Hospitals | 225,652 00 | 225,652 00 |
| Jan. 31st, 1922.. | Refuges | 30,961 00 | 20,961 00 |
| Jan. 31st, 1922.. | Orphanages | 18,849 60 | 18,849 60 |

### Department of Agriculture

| | | | |
|---|---|---|---|
| | Civil Government: | | |
| July 12th, 1922 / Oct. 30th, 1922 | Contingencies | 1,100 00 | 1,022 36 |
| Oct. 30th, 1922.. | Agricultural and Horticultural Societies Branch, contingencies | 500 00 | 426 31 |
| | Live Stock Branch: | | |
| Oct. 19th, 1922.. | Shipments of live stock, services and expenses | 1,400 00 | 1,058 12 |
| | Fruit Branch: | | |
| Oct. 30th, 1922.. | Precooling Station, Brighton, expenses | 1,500 00 | 1,378 82 |
| Oct. 30th, 1922.. | Horticultural Experiment Station, expenses | 2,200 00 | 2,038 48 |
| | Miscellaneous: | | |
| Oct. 30th, 1922.. | Demonstration Farm in Northern Ontario | 1,000 00 | 815 38 |
| July 12th, 1922 / Oct. 30th, 1922 | Expenses re Agricultural Development Act | 8,500 00 | 8,114 17 |
| | Total Treasury Board Minutes | 1,814,586 76 | 1,550,153 88 |

# REPORT FOR 1922

OF

# The Workmen's Compensation Board

## ONTARIO

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO

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## THE WORKMEN'S COMPENSATION BOARD

SAMUEL PRICE, Chairman

H. J. HALFORD, Vice-Chairman

GEO. A. KINGSTON, Commissioner

N. B. WORMITH, Secretary

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# REPORT FOR 1922

OF

# The Workmen's Compensation Board

## ONTARIO

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*To His Honour the Lieutenant-Governor:*

The Workmen's Compensation Board begs to submit its Report for the year 1922, being the eighth year of the operation of the Act.

## GENERAL REVIEW

### Benefits Under Act

The total benefits awarded during the year 1922 amounted to $5,692,896.61, as compared with $6,189,263.49 during 1921. The amount of compensation varies with the average wages of the workmen and the number and severity of the accidents.

During the eight years the present Act has been in operation the total benefits amounted to $33,640,550.06.

The total number of accidents reported during the year 1922 was 50,411, as against 45,191 during 1921, and 54,851 during 1920. The fatal accidents reported during 1922, 1921, and 1920 numbered respectively 418, 386, and 452.

The total number of accidents reported from the commencement of the Act to the end of 1922 was 322,218.

Though the total number of accidents reported during 1922 exceeded the number reported during 1921 by 5,220, the number of permanent disability awards was considerably less during 1922 than during 1921, the numbers being respectively 1,887 and 2,251. Though the permanent disability cases comprise only a small percentage of all the accidents reported, they represent nearly half the total amount of compensation awarded, death cases costing a little less than one-quarter, and temporary disability cases a little more than one-quarter of the total compensation.

The amount paid for medical aid, including doctor, hospital and skilled nursing bills, during 1922 was $692,819.94, as against $662,793.89 during 1921. It is to be remembered, however, that it is only in Schedule 1 cases that the Board deals with medical aid; in Schedule 2 cases, where the employer is individually liable, medical aid is provided by the employer.

During 1922 the number of accidents reported daily averaged 168, the number of cheques issued per day averaged 496, and the benefits awarded averaged $18,976 per day. About 3,000 pieces of mail are handled by the Board each day.

### Assessments

Under the Ontario Act most of the industries covered, including all those enumerated in Schedule 1, are upon the collective liability principle, but a smaller number, enumerated in Schedule 2 of the Act, including railways, navigation companies, municipal corporations, etc., are under individual liability,

paying for accidents as they occur instead of, as in the case of Schedule 1 industries, being assessed to provide a general fund out of which the Board pays the cost of accidents.

Though the Ontario Act is now providing, it is believed, the most liberal benefits of any compensation law upon the continent, it is very far from being the most expensive upon employers. This is largely because very little of what the employers pay goes for administration or other expenses, and because the immense overhead and profit loading which are inevitable in ordinary insurance are absent. Apart from the cost of accident prevention or safety associations, nearly $98 out of every $100 which employers pay goes directly for the benefit of injured workmen or their dependants. And there is no litigation and a minimum of trouble and expense for both workmen and employers.

By contrast compare, for instance, the State of Pennsylvania, where it cost the employers $80,290,028 in premiums to provide $35,506,041 benefits. These are the official figures for the five years ending with 1920 (U. S. Government Labour Review, April, 1922). In Great Britain statistics show that for the year 1920 it cost £8,851,607 in insurance premiums to pay benefits amounting to £2,980,755.

If the Pennsylvania system were in operation in Ontario it would mean that the Ontario rates of assessment would be about two and one-quarter times what they now are—that is to say, for every $1.00 of assessment that is now being paid, employers, in order to give workmen the same benefits they are now receiving, would pay about $2.24.

The success of the Ontario system depends upon clean, efficient, and impartial administration. The danger in this, as in public administration of any kind, is the intrusion of influences and considerations other than the best interests of the work and the merits of the cases with which the administering body has to deal. Absolute integrity, in the widest sense of the term, must be maintained at all hazards.

### Contents of Report

In Chapter I of the Report will be found a statement of the assessments and compensation and other income and expenditure for the industries included in Schedule 1 for the year 1922, showing the standing of each class of industry and the number of employers in each class and group. These industries are under the collective liability system.

This statement is necessarily provisional, being in part made up of estimates, until the actual cost of all accidents happening during the year has been determined and adjustment of assessments made. The total assessments and other income for 1922 amount to $4,139,858.90, the compensation and other expenditure to $4,483,535.96; the net balance from prior years was $1,221,204.56, and the provisional balance at the end of the year was $877,527.50. The final figures for 1922 and the actual balance will be shown in the next annual report.

Chapter II shows the awards of compensation and the receipts and expenditures during the year and the standing of the funds for the industries in Schedule 2, which are upon the individual liability basis. Crown cases, including accidents to employees of the Dominion Government brought under the Act by legislation of the Parliament of Canada, and employees of the Government of Ontario whose cases are referred to the Board, are included.

The total amount of compensation awarded in Schedule 2 cases during the year was $1,582,975.06, of which $594,957.88 was for steam railroad companies,

$124,159.35 for electric railways, $402,424.96 for municipal corporations, and $398,306.24 for Crown cases. The railways operated by the Dominion Government are now included in Crown cases.

Chapter III deals with the work handled for both schedules of industries during 1922, without regard to the year in which the accidents happened, showing the amount of compensation awarded and the number of accidents reported and compensated during each year since the commencement of the Act, the estimated wage expenditure in each class of industry in Schedule 1, and statement of receipts and payments and balance sheet certified by the auditor. A statement of payments to the various accident prevention or safety associations, an analysis of the Board's administration expenses, and the names, positions, and salaries of the staff, are also given in this chapter.

The payments to the accident prevention and safety associations during the year amounted to $69,225.98, as against $46,696.93 in 1921, and the Board's total administration expenses amounted to $223,442.03, as against $226,660.63 in 1921. The grant of $100,000 received from the Province and the amount charged the Dominion of Canada and Schedule 2 employers reduced the cost to Schedule 1 employers to $97,150.82, as compared with $98,469.27 in 1921.

Chapter IV shows the condition of the various funds held by the Board, and gives details of investments. The investments are for the purpose of meeting future payments of pension awards for accidents that have already happened. The Pension Fund, or Pension Reserve, or Reserve as it is sometimes called, is made up of the capitalized values of pensions already actually awarded, and out of this fund all pension payments in Schedule 1 are made. There is no reserve properly so-called except the Disaster Reserve, which at the end of the year amounted to $269,390.32.

The Pension Fund in Schedule 1 at the end of 1922 amounted to $9,986,-980.43. A large proportion of the pensions for accidents happening in 1922 remains still to be awarded, the extent of permanent disability to an injured workman often not being ascertainable until long after the accident happens, and this with the Disaster Reserve, the compensation deferred in the case of minors and others, and the balance or surplus as shown in Chapter I, increases the amount of the Board's investments. The investments in Schedule 1 at the end of 1922 amounted to $11,778,828.38.

Chapter V gives the final financial statement for Schedule 1 industries for the year 1921, superseding the provisional statement appearing in Chapter I of the last prior report. This is shown both by class and by group of industry. The chapter also contains much very interesting and valuable information regarding accidents, including the kinds of injuries, the causes of accidents, and the accident frequencies for the various years since the commencement of the Act; also the time loss and the total and average compensation and medical aid cost for each kind of case. The average age, average wage, nationality, sex and marital condition of injured workmen are also shown.

The average weekly wage of injured workmen in 1921 (the last year for which complete data is available) was $25.07, as compared with $25.57 for 1920. The average age for 1921 was 35.03 years. A little more than two per cent. of the injured employees were females, about 60 per cent. were married, and 86½ per cent. were British subjects. The percentage of workmen of foreign allegiance has decreased in recent years; it was 24 per cent. in 1918, 18 per cent. in 1919, 15 per cent. in 1920, and 13½ per cent. in 1921.

In the Appendix are contained the actuarial tables now being used by the

Board for the fixing of capitalized values for pension awards to workmen, widows, and children, and the annuity table used for fixing deposits in Schedule 2 permanent disability cases; also the permanent partial disability rating schedule used by the Board as a guide in making permanent partial disability awards.

The three first-mentioned tables have been adopted after consultation with Mr. M. A. Mackenzie, F.I.A., of Toronto, under whose advice also revaluations of the Board's pensions, as a test of the sufficiency of the Pension Fund, are being made.

# CHAPTER I

## SCHEDULE 1 INDUSTRIES FOR 1922

A provisional statement of income and expenditure for Schedule 1 industries for 1922 appears as Table 1. Details of income received and estimated to be received, and of expenditures made and estimated to be made are given for each class. The estimates are necessary by reason of the fact that at the close of the year all claims are not yet finally disposed of nor are all assessment matters for the year fully dealt with. Full and final figures for the year 1922 will appear in the next subsequent report in the same manner as Table 15 of this report contains the final financial figures for 1921, which appeared provisionally as Table 1 in the Report for 1921.

A statement for Schedule 2 industries is given in Chapter II.

The total income, actual and estimated, for all classes of Schedule 1 for the year 1922 was $4,139,858.90; the total expenditure, actual and estimated, for all purposes and including the amounts set aside for pensions, disaster reserve, and compensation deferred, and the amounts paid for administration expenses and safety associations was $4,483,535.96, leaving a net provisional deficit for the year of $343,677.06. This deducted from the balance of $1,221,204.56 at the end of 1921 makes a net provisional balance of $877,527.50 at the end of 1922.

The provisional balance of $877,527.50 at the end of 1922 compares with a provisional balance of $943,938.01 and an actual balance of $1,221,204.56 at the end of 1921.

### Assessments

Table 2 shows the number of firms in Schedule 1 at the end of 1922, there being 20,141, as compared with 17,917 at the end of 1921. The number in each group and class is given. The assessments, actual and estimated, represent a total pay roll of $361,520,512.08, the provisional rate of assessment being $1.08 for each $100 of pay roll.

The assessments in Schedule 1 industries for 1922 were:

| | |
|---|---|
| Collected on Estimated Pay Rolls | $3,752,724 85 |
| Estimated Adjustment | 164,515.65 |
| Total | $3,917,240.50 |

### Other Income

The other income for the year included interest on current funds, payments under sections 9, 93*a*, and 99 (3), making a total of $222,618.40.

### Balance Forward

The balance forward from 1921 is made up as follows:

| | |
|---|---|
| 1915 Surplus | $657,015.88 |
| 1916 Surplus | 394,699.83 |
| 1917 Deficit | —19,348.26 |
| 1918 Surplus | 59,148.03 |
| 1919 Deficit | —650,203.70 |
| 1920 Surplus | 487,731.96 |
| 1921 Surplus | 292,160.82 |
| | $1,890,756.52 |
| | —669,551.96 |
| Balance Forward from 1921 | $1,221,204.56 |

### Compensation

The compensation for all accidents occurring in 1922, including estimates for outstanding compensation, is as follows:

| | |
|---|---|
| Compensation paid other than pensions | $1,267,309.53 |
| Transferred for pensions awarded | 956,273.05 |
| Compensation—payments deferred | 22,235.00 |
| Compensation estimated for continuing disabilities | 741,066.21 |
| Compensation estimated for outstanding accidents | 597,374.57 |
| Total Compensation for the year | $3,584,258.36 |

### Medical Aid

Payments made and estimated to be made for medical aid amounted to $695,157.30, of which $514,861.02 was paid and $180,296.28 is estimated to be paid.

### Other Expenditures

The other expenditures for the year were:

| | |
|---|---|
| Paid to Safety Associations | $69,225.98 |
| Balance of administration expense | 97,150.82 |
| Disaster Reserve | 37,743.50 |
| Total | $204,120.30 |

### Further Particulars

Further particulars and explanations as to payments and expenses and as to the condition of the several funds will be found in Chapters III and IV and Tables 8 to 14.

| Class | Assessments Collected on Estimated Pay Rolls | |
|---|---|---|
| | $ | c. |
| 1 | 393,561 | 87 |
| 2 | 200,952 | 58 |
| 3 | 88,677 | 82 |
| 4 | 169,116 | 52 |
| 5 | 225,015 | 69 |
| 6 | 168,733 | 54 |
| 7 | 137,658 | 42 |
| 8 | 112,584 | 35 |
| 9 | 181,977 | 51 |
| 10 | 254,022 | 64 |
| 11 | 198,283 | 95 |
| 12 | 156,713 | 32 |
| 13 | 82,994 | 56 |
| 14 | 59,615 | 69 |
| 15 | 192,995 | 58 |
| 16 | 93,455 | 74 |
| 17 | 102,955 | 03 |
| 18 | 31,791 | 60 |
| 19 | 90,306 | 30 |
| 20 | 93,195 | 02 |
| 21 | 108,055 | 68 |
| 22 | 88,773 | 23 |
| 23 | 147,848 | 10 |
| 24 | 373,440 | 11 |
| All | 3,752,724 | 85 |

1. Lumber
2. Pulp an
3. Furnitu
4. Planing
5. Mining
6. Brick a
wo

TABLE 1

## PROVISIONAL STATEMENT OF INCOME AND EXPENDITURE, SCHEDULE 1 BY CLASSES, FOR YEAR 1922

| Class | INCOME (Actual and Estimated) | | | | | EXPENDITURE (Actual and Estimated) | | | | | | | | | | | BALANCE (Provisional) | Class |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Assessments Collected on Estimated Pay Rolls | Interest on Current Funds, Sec. 9, 93a and 99 (3) Payments | Estimated Adjustment 1922 Pay Rolls* | Carried Forward from 1921 | TOTAL | Compensation Paid, other than Pensions | Transferred for Pensions Awarded | Paid to Safety Associations | Administration Expenses | Compensation Deferred | Paid for Medical Aid | Set aside for Disaster Reserve | Compensation Estimated for Continuing Disabilities | Compensation Estimated for Outstanding Accidents | Estimated for Medical Aid | TOTAL | | |
| | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | |
| 1 | 393,561 87 | 8,612 37 | 99,466 32 | 19,763 16 | 521,403 72 | 110,273 97 | 134,463 00 | 5,400 00 | 14,934 63 | 1,250 00 | 63,946 76 | 3,970 11 | 79,401 61 | 71,077 72 | 20,663 70 | 535,381 50 | —13,977 78 | 1 |
| 2 | 200,952 58 | 24 95 | 49,087 53 | —51,833 39 | 198,231 67 | 75,174 39 | 34,727 00 | 5,400 00 | 5,638 57 | 875 00 | 31,071 86 | 2,009 78 | 22,313 90 | 26,618 06 | 7,339 79 | 211,168 35 | —12,936 68 | 2 |
| 3 | 88,677 82 | 8,568 79 | —33,093 17 | 64,329 81 | 128,483 25 | 30,528 59 | 17,098 00 | 2,374 89 | 1,763 54 | 1,200 00 | 12,136 79 | 886 93 | 14,324 86 | 12,628 09 | 906 16 | 93,847 85 | 34,635 40 | 3 |
| 4 | 169,116 52 | 10,142 15 | 3,473 88 | 64,076 33 | 246,808 88 | 59,691 80 | 39,201 00 | 5,423 16 | 4,027 11 | 1,625 00 | 20,607 05 | 1,693 20 | 29,613 26 | 26,026 21 | 7,134 77 | 195,042 56 | 51,766 32 | 4 |
| 5 | 225,015 69 | 8,112 68 | 37,156 19 | 53,038 53 | 323,323 09 | 81,277 30 | 76,586 05 | ..... | 5,559 60 | ..... | 32,109 22 | 2,252 19 | 33,008 42 | 38,174 35 | 11,101 24 | 280,068 37 | 43,254 72 | 5 |
| 6 | 168,733 54 | 5,941 94 | 15,072 05 | 60,225 67 | 249,973 20 | 49,339 70 | 86,520 00 | 7,151 96 | 5,310 87 | ..... | 19,495 15 | 1,688 24 | 23,807 22 | 31,933 38 | 10,517 88 | 235,764 40 | 14,208 80 | 6 |
| 7 | 137,658 42 | 28,056 89 | —60,597 27 | 95,175 44 | 200,293 48 | 31,414 38 | 12,128 00 | 2,696 47 | 2,002 34 | 215 00 | 13,762 41 | 1,480 70 | 25,398 48 | 13,831 18 | 4,968 60 | 107,897 56 | 92,395 92 | 7 |
| 8 | 112,584 35 | 3,163 20 | 16,689 65 | —25,220 74 | 107,216 46 | 49,245 25 | 19,103 00 | 3,771 99 | 2,800 99 | 1,300 00 | 21,781 45 | 1,157 48 | 9,255 37 | 15,780 73 | 3,755 41 | 127,951 67 | —20,735 21 | 8 |
| 9 | 181,977 51 | 10,316 80 | —23,652 55 | 44,067 45 | 212,709 21 | 53,337 69 | 31,355 00 | 6,055 02 | 4,496 30 | 500 00 | 23,692 52 | 1,819 94 | 33,899 86 | 23,818 51 | 8,005 76 | 186,980 60 | 25,728 61 | 9 |
| 10 | 254,022 64 | 21,791 14 | —39,693 34 | 166,249 29 | 402,369 73 | 95,191 82 | 47,569 00 | 4,640 37 | 3,445 83 | 6,700 00 | 40,608 57 | 2,542 15 | 15,853 16 | 33,062 80 | 6,734 26 | 256,347 96 | 146,021 77 | 10 |
| 11 | 198,283 95 | 16,425 33 | —35,724 54 | 87,922 54 | 266,907 28 | 78,074 09 | 7,880 00 | 4,907 70 | 3,644 34 | 460 00 | 28,329 75 | 1,988 40 | 18,802 22 | 21,043 26 | 5,976 82 | 171,106 58 | 95,800 70 | 11 |
| 12 | 156,713 32 | 7,757 42 | —8,387 24 | 47,137 02 | 203,220 52 | 39,836 81 | 64,054 00 | ..... | 3,405 77 | 100 00 | 18,262 51 | 1,569 20 | 15,462 88 | 23,890 74 | 8,976 73 | 175,558 64 | 27,661 88 | 12 |
| 13 | 82,994 56 | 3,029 54 | 6,312 20 | 3,570 64 | 95,906 94 | 18,690 02 | 26,893 00 | ..... | 2,362 92 | 425 00 | 6,832 05 | 830 21 | 17,511 87 | 12,704 00 | 4,601 53 | 90,850 60 | 5,056 34 | 13 |
| 14 | 59,615 69 | 3,710 27 | —7,495 06 | 22,735 74 | 78,566 64 | 18,765 04 | 12,209 00 | 2,096 43 | 1,556 76 | ..... | 10,469 71 | 597 14 | 2,161 47 | 6,627 10 | 1,318 29 | 55,800 94 | 22,765 70 | 14 |
| 15 | 192,995 58 | 8,575 29 | —9,632 32 | 28,837 58 | 220,776 13 | 49,632 11 | 52,652 00 | 5,257 09 | 3,903 79 | 2,425 00 | 20,705 81 | 1,931 68 | 22,135 93 | 25,369.00 | 7,088 82 | 191,101 23 | 29,674 90 | 15 |
| 16 | 93,455 74 | 8,090 77 | —2,025 91 | 74,001 60 | 173,522 20 | 45,000 19 | 21,700 00 | 1,052 92 | 781 87 | 250 00 | 16,283 46 | 935 33 | 24,784 79 | 18,346 99 | 6,952 80 | 136,088 35 | 37,433 85 | 16 |
| 17 | 102,955 03 | 4,006 16 | 9,296 74 | 10,067 36 | 126,325 29 | 32,643 79 | 19,439 00 | 3,822 19 | 2,838 27 | 1,675 00 | 14,013 45 | 1,032 42 | 19,188 58 | 14,589 28 | 1,724 59 | 110,966 57 | 15,358 72 | 17 |
| 18 | 31,791 60 | 4,631 01 | —15,106 55 | 33,707 95 | 55,024 01 | 9,867 22 | ..... | 1,210 26 | 898 71 | 850 00 | 5,234 05 | 317 92 | 4,639 31 | 3,071 30 | 1,156 59 | 27,245 36 | 27,778 65 | 18 |
| 19 | 90,306 30 | 7,046 58 | —41,500 71 | 29,813 38 | 85,665 55 | 21,296 31 | 11,801 00 | 3,115 53 | 2,313 52 | 1,025 00 | 8,485 00 | 903 53 | 10,845 13 | 8,993 49 | 1,802 58 | 70,581 09 | 15,084 46 | 19 |
| 20 | 93,195 02 | 1,245 01 | 26,381 42 | —7,532 98 | 113,288 47 | 36,085 97 | 30,374 00 | ..... | 2,484 84 | 900 00 | 13,953 34 | 942 46 | 21,335 75 | 17,739 14 | 2,011 89 | 125,827 39 | —12,538 92 | 20 |
| 21 | 108,055 68 | 9,478 67 | 47,193 33 | 93,873 04 | 258,600 72 | 48,534 68 | 34,819 00 | ..... | 4,412 81 | 100 00 | 20,084 31 | 1,083 74 | 82,573 47 | 33,205 43 | 11,843 76 | 236,657 20 | 21,943 52 | 21 |
| 22 | 88,773 23 | 2,394 10 | 8,053 86 | —3,486 39 | 95,734 80 | 11,113 58 | 37,376 00 | 4,850 00 | 3,296 56 | ..... | 3,402 55 | 887 73 | 4,573 49 | 10,612 61 | 6,148 80 | 82,261 32 | 13,473 48 | 22 |
| 23 | 147,848 10 | 10,909 44 | 70,686 83 | 91,087 86 | 320,532 23 | 61,416 65 | 35,899 00 | ..... | 3,751 25 | ..... | 26,090 05 | 1,479 11 | 115,774 79 | 42,618 09 | 12,266 22 | 299,295 16 | 21,237 07 | 23 |
| 24 | 373,440 11 | 30,587 90 | 52,554 31 | 219,597 67 | 676,179 99 | 130,878 18 | 102,427 00 | ..... | 11,519 63 | 360 00 | 43,503 20 | 3,743 91 | 94,400 39 | 65,613 11 | 27,299 29 | 479,744 71 | 196,435 28 | 24 |
| All | 3,752,724 85 | 222,618 40 | 441,424 31 | 1,309,278 06 | 5,361,063 46 | 1,267,309 53 | 956,273 05 | 69,225 98 | 97,150 82 | 22,235 00 | 514,861 02 | 37,743 50 | 741,066 21 | 597,374 57 | 180,296 28 | 4,483,535 96 | 937,716 09 | All |
| | | | —276,908 66 | —88,073 50 | | | | | | | | | | | | | —60,188 59 | |
| | | | 164,515 65 | 1,221,204 56 | | | | | | | | | | | | | 877,527 50 | |

*Adjusted on retroactive rates.

### Class Numbers of Industries.

1. Lumbering.
2. Pulp and paper mills.
3. Furniture manufacturing, etc.
4. Planing mills, etc.
5. Mining and explosives.
6. Brick manufacturing, quarrying, and glass works.
7. Rolling mills, etc.
8. Foundries, etc.
9. Fabrication structural steel, etc.
10. Metal articles, jewellery manufacturing, etc.
11. Agricultural implements, etc.
12. Gas, petroleum, paint, drugs, soap, etc.
13. Milling.
14. Abattoirs, etc.
15. Bakeries, canning, liquors, and tobacco.
16. Tanneries, leather and rubber goods.
17. Textiles.
18. Clothing, power laundries, etc.
19. Printing and stationery.
20. Teaming, cartage, coal and wood yards, etc.
21. Road construction, etc.
22. Electric power, etc.
23. Steel construction, railway and canal construction, dredging, fishing, etc.
24. Building.

TABLE 2

## NUMBER OF FIRMS IN SCHEDULE 1, BY GROUPS, DECEMBER 31st, 1922

| Class. | Group 0 | Group 1 | Group 2 | Group 3 | Group 4 | Group 5 | Group 6 | Group 7 | Group 8 | Group 9 | Totals. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 503 | 815 | 340 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 1,658 |
| 2 | 25 | 16 | 8 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 49 |
| 3 | 122 | 36 | 43 | 119 | ..... | ..... | ..... | ..... | ..... | ..... | 320 |
| 4 | 371 | 55 | 89 | 26 | 127 | ..... | ..... | ..... | ..... | ..... | 668 |
| 5 | 68 | 121 | 6 | 207 | 5 | 19 | 20 | 8 | ..... | ..... | 454 |
| 6 | 59 | 90 | 11 | 206 | 57 | 132 | 127 | ..... | ..... | ..... | 682 |
| 7 | 3 | 13 | 3 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 19 |
| 8 | 103 | 9 | 51 | 32 | ..... | ..... | ..... | ..... | ..... | ..... | 195 |
| 9 | 17 | 18 | 2 | 28 | 151 | 17 | ..... | ..... | ..... | ..... | 233 |
| 10 | 249 | 255 | 35 | 44 | 50 | 23 | 116 | 101 | ..... | ..... | 873 |
| 11 | 65 | 430 | 90 | 3 | ..... | ..... | ..... | ..... | ..... | ..... | 588 |
| 12 | 26 | 182 | 85 | 29 | 202 | ..... | ..... | ..... | ..... | ..... | 524 |
| 13 | 534 | 55 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 589 |
| 14 | 73 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 73 |
| 15 | 155 | 166 | 78 | 223 | 70 | 164 | 51 | ..... | ..... | ..... | 907 |
| 16 | 54 | 104 | 81 | 26 | 23 | ..... | ..... | ..... | ..... | ..... | 288 |
| 17 | 116 | 120 | 73 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 309 |
| 18 | 614 | 103 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 717 |
| 19 | 336 | 498 | 38 | 47 | ..... | ..... | ..... | ..... | ..... | ..... | 919 |
| 20 | 762 | 689 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 1,451 |
| 21 | 352 | 150 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 502 |
| 22 | 270 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 270 |
| 23 | 74 | 129 | 241 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 444 |
| 24 | 1,226 | 343 | 1,683 | 300 | 952 | 821 | 238 | 105 | 1,381 | 360 | 7,409 |
| All..... | | | | | | | | | | | 20,141 |

## CHAPTER II

## SCHEDULE 2 INDUSTRIES DURING 1922

Particulars of Schedule 2 matters during 1922 are contained in Table 3. Therein is set out the total amount of compensation awarded and particulars of the funds handled. Cases referred by the Crown, Dominion and Provincial, to the Board for adjustment are included.

During the year there was awarded in Schedule 2 industries and for Crown cases, $1,582,975.06, of which $1,070,050.11 was for pension awards and $512,924.95 for awards not pensions. Included in these amounts is $398,306.24, made up of $283,613.00 pension awards and $114,693.24 not pension awards, in Crown cases.

In pension cases, except in the case of municipal or Government bodies, or departments thereof, not so desiring, deposits must be made by employers in Schedule 2 industries. Particulars of these are given under "Deposits for Pensions." Under "Claimants' Monies" are included monies held by the Board under awards in which in the interest of the claimant, or for other reason, payment of the amounts held is deferred to a later date, as in the case of minors. "Deposits for Temporary Payments" are amounts deposited with the Board under section 31*a* to enable the Board to make prompt current payments, and in some cases pension payments, without waiting for receipt of cheque from employer.

Employers in Schedule 2 are assessed a proportionate share of the expense of administration, other than the amount provided by the Province and by the Dominion of Canada, as set out in Table 9. For 1922 that share amounted to $20,051.20 as compared with $22,469.45 in 1921, and $20,363.16 in 1920. Proportionate to the amount of compensation awarded, expenses in Schedule 2 and Crown cases were 1.73 per cent. in 1922, as compared with 1.79 per cent. in 1921, and 1.31 per cent. in 1920.

The net rate of interest during 1922 earned by and credited to Schedule 2 funds was 6.04 per cent. per annum, as compared with 5.67 per cent. per annum during 1921 and 5.33 per cent. per annum during 1920.

TABLE 3

### STATEMENT FOR SCHEDULE 2 DURING 1922

SCHEDULE 2 AWARDS

| | Awards Not Pensions | Pensions | Totals |
|---|---|---|---|
| | $ c. | $ c. | $ c. |
| Municipal Corporations, etc. | 65,425 32 | 336,999 64 | 402,424 96 |
| Steam Railroads | 245,970 41 | 348,987 47 | 594,957 88 |
| Electric Railways | 55,835 35 | 68,324 00 | 124,159 35 |
| Navigation Companies | 15,489 59 | 15,467 00 | 30,956 59 |
| Express and Sleeping Car Companies | 5,030 18 | 4,000 00 | 9,030 18 |
| Telephone and Telegraph Companies | 10,071 34 | 12,659 00 | 22,730 34 |
| Under Section 6 | 276 74 | | 276 74 |
| All Others | 132 78 | | 132 78 |
| Referred to Board by Crown | 114,693 24 | 283,613 00 | 398,306 24 |
| Totals | $512,924 95 | $1,070,050 11 | $1,582,975 06 |

## SCHEDULE 2 FUNDS

### Deposits for Pensions

| | | |
|---|---|---|
| Cash in bank and invested, January 1, 1922 | $2,645,981 21 | |
| Deposits received from employers | 391,700 12 | |
| Interest received | 165,018 49 | |
| Paid to pensioners | | $250,488 95 |
| Cash in bank and invested, December 31, 1922 | | $2,952,210 87 |
| | $3,202,699 82 | $3,202,699 82 |

### Claimants' Monies

| | | |
|---|---|---|
| Cash in bank and invested, January 1, 1922 | $86,214 47 | |
| Deposits received from employers | 4,685 00 | |
| Interest received | 4,291 61 | |
| Paid to claimants—as principal | | $18,148 00 |
| Paid to claimants—as interest | | 778 22 |
| Cash in bank and invested, December 31, 1922 | | 76,264 86 |
| | $95,191 08 | $95,191 08 |

### Deposits for Temporary Payments

| | | |
|---|---|---|
| Cash in bank, January 1, 1922 | $22,369 16 | |
| Deposits received from employers | 511,254 55 | |
| Payments made | | 511,197 66 |
| Cash in bank, December 31, 1922 | | 22,426 05 |
| | $533,623 71 | $533,623 71 |

## TOTALS OF FUNDS

| | | |
|---|---|---|
| Cash in bank and invested, January 1, 1922 (including unapportioned interest, $66.44) | $2,754,631 28 | |
| Deposits received from employers | 907,639 67 | |
| Interest received | 169,243 66 | |
| Payments made | | $780,612 83 |
| Cash in bank and invested, December 31, 1922 | | 3,050,901 78 |
| | $3,831,514 61 | $3,831,514 61 |

## CHAPTER III

## WORK HANDLED DURING 1922

Tables 4 to 10 contain particulars in regard to the work handled during 1922, without regard to the year to which they relate, and also give other information in respect to the administration of the Act during the year.

### Compensation Awarded During the Year

The total amount of compensation awarded during 1922 was $5,000,076.67, of which amount $3,417,101.61 was in Schedule 1 industries, $1,184,668.82 was in Schedule 2 industries, and $398,306.24 in Crown industries.

The amount of compensation awarded each year, and the total amount awarded since the inception of the Act, January 1, 1915, is shown following:

| Year | Schedule 1 Industries | Schedule 2 and Crown Industries | Totals |
|---|---|---|---|
| 1922 | $3,417,101 61 | $1,582,975 06 | $5,000,076 67 |
| 1921 | 3,858,017 50 | 1,668,452 10 | 5,526,469 60 |
| 1920 | 5,113,049 77 | 1,963,389 82 | 7,076,439 59 |
| 1919 | 2,808,638 65 | 997,922 77 | 3,806,561 42 |
| 1918 | 2,751,137 45 | 763,511 02 | 3,514,648 47 |
| 1917 | 2,289,529 44 | 623,556 37 | 2,913,085 81 |
| 1916 | 1,559,759 01 | 451,709 93 | 2,011,468 94 |
| 1915 | 692,389 09 | 200,932 03 | 893,321 12 |
| Totals | $22,489,622 52 | $8,252,449 10 | $30,742,071 62 |

### Medical Aid Paid During the Year

In Schedule 1 industries during 1922 there was paid $692,819.94 in medical aid; in Schedule 2 and Crown industries medical aid was furnished by the employers. The payments for medical aid in Schedule 1 for each year have been:

| Year | Amount of Medical Aid |
|---|---|
| 1922 | $692,819 94 |
| 1921 | 662,793 89 |
| 1920 | 703,705 66 |
| 1919 | 386,298 51 |
| 1918 | 369,346 37 |
| 1917 | *83,514 07 |
| Total | $2,898,478 44 |

*Half-year only.

### Accidents Reported During the Year

During 1922 reports were received of 50,411 accidents. These included some accidents not serious enough to involve payment of either compensation or medical aid, and for which no claim was made. At the close of the year there were 1,726 claims in assembly, 1,276 in Schedule 1, and 450 Schedule 2 and Crown cases, notice of the accident, but not the necessary forms to complete claim record, having been received. In 2,870 compensation and medical aid only cases, 2,639 in Schedule 1 and 231 Schedule 2 and Crown cases, the claims were proceeding to payment or were in process of adjustment.

The number of accidents reported each year, and the total since the inception of the Act, January 1, 1915, follows:

| Year | Schedule 1 | Schedule 2 | Crown | Total |
|---|---|---|---|---|
| 1922 | 42,139 | 7,124 | 1,148 | 50,411 |
| 1921 | 36,272 | 7,666 | 1,253 | 45,191 |
| 1920 | 46,177 | 7,222 | 1,452 | 54,851 |
| 1919 | 36,236 | 7,918 | 106 | 44,260 |
| 1918 | 40,662 | 7,113 | 73 | 47,848 |
| 1917 | 30,701 | 5,813 | 18 | 36,532 |
| 1916 | 21,269 | 4,806 | 17 | 26,092 |
| 1915 | 13,878 | 3,144 | 11 | 17,033 |
| Totals | 267,334 | 50,806 | 4,078 | 322,218 |

### Accidents Compensated During the Year

Table 14 shows the number of accidents in which compensation or medical aid was paid during 1922. The total number was 42,509, as compared with 40,266 in 1921. Of the 42,509, 37,172 were in Schedule 1, 4,572 in Schedule 2, and 765 were Crown cases. There were included 331 death cases, 25 cases of permanent total disability, 1,862 cases of permanent partial disability, 25,955 of temporary disability, and 14,336 cases of medical aid only.

Of the total 42,509 accidents in which some compensation was paid during the year, 4,723 occurred in 1921 and 37,786 in 1922.

The number of accidents in which compensation or medical aid was awarded each year since the commencement of the Act is as follows:

| Year | Schedule 1 | Schedule 2 | Crown | Totals |
|---|---|---|---|---|
| 1922 | 37,172 | 4,572 | 765 | 42,509 |
| 1921 | 34,271 | 5,161 | 834 | 40,266 |
| 1920 | 42,693 | 4,444 | 714 | 47,851 |
| 1919 | 34,400 | 4,517 | 153 | 39,070 |
| 1918 | 36,565 | 4,335 | 30 | 40,930 |
| 1917 | 25,277 | 3,406 | 19 | 28,702 |
| 1916 | 15,370 | 2,825 | 3 | 18,208 |
| 1915 | 8,328 | 1,494 | 7 | 9,829 |

### Claims Re-opened

In addition to claims compensated as shown in Table 4, the Board in 1922 re-opened 211 claims for further action. Of these seven were cases of death ensuing after temporary disability, or permanent disability awards were presumably complete, 14 were cases of foreign-born pensioners returning to their native land, commutation being made of their pension, and 190 were cases of other awards previously made being changed in form or amount.

### Assessments and Compensation Cheques Issued

During 1922 there were issued 23,613 assessments, including refunds, as compared with 23,677 in 1921. In all 163,529 compensation cheques were issued during the year, an average of 496 daily. The average number of office callers was 67, and about 3,000 pieces of mail daily were handled.

### Wage Expenditure in Schedule 1

An estimate of the total payroll for each class in Schedule 1 is shown in Table 5.

The total wage expenditure for the various years is as follows:

| Year | Wage Expenditure |
|---|---|
| 1915 (final figures) | $147,602,561 67 |
| 1916 (final figures) | 220,839,658 19 |
| 1917 (final figures) | 286,902,695 73 |
| 1918 (final figures) | 310,450,067 17 |
| 1919 (final figures) | 325,225,970 37 |
| 1920 (final figures) | 464,589,210 57 |
| 1921 (final figures) | 355,259,287 31 |
| 1922 (provisional figures) | 361,520,512 08 |
| Totals in Schedule 1 | $2,472,389,963 09 |

The Board has no similar data for Schedule 2 and Crown industries as, compensation and medical aid forming an individual liability, payrolls are not required to be filed; the pay roll is probably one-third of that of Schedule 1.

### Average Rates of Assessment

The total wage expenditure in Schedule 1 industries for 1921 was $355,259,-287.31 and the net income $4,760,474.45. The average charge for each $100.00 of payroll was, therefore, $1.34, as compared with $1.23 for 1920, $1.22 for 1919, $1.09 for 1918, 99 cents for 1917, $1.09 for 1916, and $1.27 for 1915. The estimated average rate of assessment for 1922, based on provisional figures, is $1.08, as compared with $1.34 for 1921.

### Receipts and Payments and Balance

Receipts and payments during 1922 are shown in Table 6. The cash in bank, December 31, 1922, totalled $84,186.48, of which amount $44,461.53 was on account of Schedule 1 Current Fund, $4,038.21 on account of Schedule 1 Pension Fund, and $35,686.74 on account of Schedule 2.

Table 7 is the balance sheet as at December 31, 1922. Assets totalled $15,870,977.09, and liabilities $14,993,449.59. The balance to the credit of the classes in Schedule 1 at the end of the year was $877,527.50.

To Table 7 is appended the Auditor's Certificate.

### Payments to Safety Associations

Table 8 shows the payments to the Safety or Accident Prevention Associations established under authority of the Act, and includes the names of the associations, the names and salaries of the inspectors, and the amounts paid for salaries and travelling expenses and granted for other expenses during 1922.

### Administration Expenses

In Table 9 appears the amount of administration expenses for 1922 analyzed by expenditure. Details of all disbursements of administration expenses appear from year to year in the Public Accounts of the Province. The total amount of administration expenses paid by the Board during 1922 was $223,442.03, as compared with $226,660.63 in 1921. Of this amount $6,240.01 was charged to the Dominion of Canada and $1,144.44 to the Province of Ontario. Under Section 68 of the Act, the Province contributed $98,855.56 (being $100,000 less its share of administration expenses, $1,144.44) to the administration expenses

as well as paying the salaries of the members of the Board. Of the balance of $117,202.02, $20,051.20 was charged to Schedule 2 employers, and $97,150.82 to Schedule 1 employers.

The ratio of administration expenses charged to Schedule 1 employers in 1922 to the compensation and medical aid awarded during the year was 2.36 per cent., as compared to 2.18 per cent. in 1921; and to net assessments received during the year 2.52 per cent., as compared with 1.78 per cent. in 1921.

The names, positions and salaries of the staff of the Board are given in Table 10.

TABLE 4

## COMPENSATION, MEDICAL AID, AND ACCIDENTS PAID FOR, DURING 1922

### Compensation Awarded During 1922

| | |
|---|---|
| Schedule 1 | $3,417,101 61 |
| Schedule 2 | 1,184,668 82 |
| Crown Cases | 398,306 24 |
| Total | $5,000,076 67 |

### Medical Aid Paid During 1922

| | |
|---|---|
| Schedule 1 | $692,819 94 |
| Schedule 2 | furnished by employer |
| Crown Cases | furnished by employer |

### Accidents Paid for During 1922

| Year of Occurrence | | Temp. Dis. | Perm. Partial Dis. | Perm. Total Dis. | Death | Totals |
|---|---|---|---|---|---|---|
| Schedule 1— | | | | | | |
| 1921 | Finally disposed of | 2,088 | 570 | 13 | 32 | 2,703 |
| 1922 | Finally disposed of | 17,483 | 959 | 1 | 167 | 18,610 |
| 1922 | Partially disposed of | 1,515 | ..... | ..... | 8 | 1,523 |
| 1921 | Medical Aid only | 1,144 | ..... | ..... | ..... | 1,144 |
| 1922 | Medical Aid only | 13,192 | ..... | ..... | ..... | 13,192 |
| | Totals | 35,422 | 1,529 | 14 | 207 | 37,172 |
| Schedule 2— | | | | | | |
| 1921 | Finally disposed of | 567 | 149 | 9 | 17 | 742 |
| 1922 | Finally disposed of | 3,328 | 132 | ..... | 70 | 3,530 |
| 1922 | Partially disposed of | 299 | ..... | ..... | 1 | 300 |
| | Totals | 4,194 | 281 | 9 | 88 | 4,572 |
| Crown Cases— | | | | | | |
| 1921 | Finally disposed of | 99 | 28 | 1 | 6 | 134 |
| 1922 | Finally disposed of | 509 | 24 | 1 | 29 | 563 |
| 1922 | Partially disposed of | 67 | ..... | ..... | 1 | 68 |
| 1921 | Medical Aid only | ..... | ..... | ..... | ..... | ..... |
| 1922 | Medical Aid only | ..... | ..... | ..... | ..... | ..... |
| | Totals | 675 | 52 | 2 | 36 | 765 |
| | Grand Totals | 40,291 | 1,862 | 25 | 331 | 42,509 |

## TABLE 5

## ESTIMATE OF WAGE EXPENDITURE, SCHEDULE 1 BY CLASSES, FOR 1922

| Class | Wage Expenditure | Class | Wage Expenditure |
|---|---|---|---|
| 1 | $16,212,939 74 | 14 | $6,595,152 64 |
| 2 | 13,310,233 61 | 15 | 29,729,885 52 |
| 3 | 10,498,904 33 | 16 | 18,838,199 55 |
| 4 | 11,210,049 21 | 17 | 18,734,207 98 |
| 5 | 13,688,990 80 | 18 | 21,573,869 31 |
| 6 | 10,774,347 45 | 19 | 20,367,854 32 |
| 7 | 5,954,691 07 | 20 | 7,065,477 77 |
| 8 | 10,399,328 14 | 21 | 7,301,997 53 |
| 9 | 14,569,432 93 | 22 | 4,502,544 39 |
| 10 | 36,347,758 39 | 23 | 7,255,424 08 |
| 11 | 26,024,993 93 | 24 | 28,470,174 00 |
| 12 | 15,770,221 24 | | |
| 13 | 6,323,834 15 | Total | $361,520,512 08 |

## TABLE 6

## STATEMENT OF RECEIPTS AND PAYMENTS DURING 1922

### Current Fund

| Receipts | | | Payments | | |
|---|---|---|---|---|---|
| From Consolidated Revenue Fund under Section 68 for 1921 (received Jan. 10, 1922, credited in 1921) | | $100,000 00 | Compensation paid other than Pensions and Compensation Deferred | | $1,718,608 59 |
| Cash in Banks, Jan. 1, 1922: | | | Deferred Compensation Paid: | | |
| Dominion Bank | $76,985 68 | | Principal | $43,014 21 | |
| Standard Bank | 2,868 40 | | Interest | 6,512 82 | |
| | | 79,854 08 | | | 49,527 03 |
| Net Assessments, Penalties, etc., collected: | | | Transferred for Pensions awarded | | 1,665,872 06 |
| Gross Assessments, Penalties, etc. | $3,955,654 30 | | Administration expenses (of which $6,240.01 was apportioned to Dominion of Canada, $1,144.44 to Province of Ontario; $98,855.56 was received from Consolidated Revenue Fund under Section 68; $97,150.82 was charged against Schedule 1 employers and $20,051.20 to Schedule 2 employers) | | 223,442 03 |
| Under Section 9 | 13,983 67 | | Medical aid paid | | 692,819 94 |
| Under Section 93a | 14,243 10 | | Paid to Safety Associations | | 69,225 98 |
| Under Section 99 (3) | 533 46 | | Cash in Bank, Dec. 31, 1922: | | |
| Merit Rating Charges | 10,356 30 | | Dominion Bank | $42,663 95 | |
| | 3,994,770 83 | | Standard Bank | 1,797 58 | |
| Less: | | | | | 44,461 53 |
| Assessments and Penalties refunded | 96,491 43 | | | | |
| Merit Rating Refunds | 11,066 97 | | | | |
| | 107,558 40 | | | | |
| | | 3,887,212 43 | | | |

TABLE 6—Continued

| | | |
|---|---|---|
| Interest on Funds..... | $221,188 47 | |
| Under Section 68 from Consolidated Revenue Fund, being $98,855.56 Provincial contribution to administration expenses and $1,144.44 for administering Provincial Crown Claims.. | 100,000 00 | |
| From Schedule 2 employers and Dominion Crown for administration expenses account of prior years paid out of Schedule 1 in 1921.. | 29,814 37 | |
| From Pension Fund for Debentures transferred..... | 45,887 81 | |
| | $4,463,957 16 | $4,463,957 16 |

## Pension Fund

| Receipts | | Payments | |
|---|---|---|---|
| Jan. 1, 1922: | | | |
| Cash in Bank of Montreal. | $2,322 82 | Pensions paid..... | $753,284 61 |
| Transferred from Current Fund for Pensions awarded..... | 1,665,872 06 | Invested in debentures..... | 1,364,718 76 |
| Interest received..... | 453,846 70 | Dec. 31, 1922: | |
| | | Cash in Bank of Montreal. | 4,038 21 |
| | $2,122,041 58 | | $2,122,041 58 |

## Schedule 2 Funds

| Receipts | | Payments | | |
|---|---|---|---|---|
| Jan. 1, 1922: | | | | |
| Cash in Imperial Bank.... | $2,171 19 | Claimants' Monies— | | |
| Deposits by employers on order of Board— | | Paid as Principal..... | $18,148 00 | |
| For Claimants' monies | 4,685 00 | Paid as Interest..... | 778 22 | |
| For Pensions..... | 391,700 12 | | | $18,926 22 |
| Under Section 31a... | 511,254 55 | Paid on Pensions..... | | 250,488 95 |
| Interest received..... | 169,243 66 | Paid out of Deposits under Sec. 31a— | | |
| | | For Medical Aid... | 2,667 19 | |
| | | For Compensation.... | 508,530 47 | |
| | | | | 511,197 66 |
| | | Permanent Investments..... | | 262,754 95 |
| | | Dec. 31, 1922— | | |
| | | Cash in Imperial Bank... | | 35,686 74 |
| | $1,079,054 52 | | | $1,079,054 52 |

## TABLE 7

## BALANCE SHEET AS AT DECEMBER 31, 1922

### Schedule 1

| Assets | | | Liabilities | |
|---|---|---|---|---|
| Cash in Banks: | | | Deferred payments accruing under awards made | $163,889 17 |
| Dominion Bank | $42,663 95 | | Compensation estimated for continuing disabilities | 741,066 21 |
| Standard Bank | 1,797 58 | | Compensation estimated for outstanding accidents | 597,374 57 |
| Bank of Montreal | 4,038 21 | | Medical aid estimated | 180,296 28 |
| | | $48,499 74 | Disaster Reserve | 269,390 32 |
| Short Date Deposits | | 800,000 00 | Pension Liability | 9,986,980 43 |
| Municipal Debentures | | 9,042,716 11 | Due Dominion Crown overpayment administration expenses | 3,550 83 |
| Dominion of Canada Victory Loan | | 2,736,112 27 | Balance at credit of Classes (Table 1) | 877,527 50 |
| Due by Schedule 2 employers for administration expenses paid out of Schedule 1 Funds | | 21,991 53 | | |
| Due by Dominion of Canada for administration expenses paid out of Schedule 1 Funds | | 6,240 01 | | |
| Assessments estimated to be due on adjustment of 1922 payrolls | | 164,515 65 | | |
| | | $12,820,075 31 | | $12,820,075 31 |

### Schedule 2 Funds

| Assets | | Liabilities | |
|---|---|---|---|
| Cash in Imperial Bank | $35,686 74 | Employers' Deposits for Pensions and interest earned | $2,952,210 87 |
| Dominion of Canada, Victory Bonds | 2,407,097 35 | Employers' Deposits for temporary payments | 22,426 05 |
| Toronto Harbour Commissioners Debentures | 249,122 65 | Claimants' monies held by Board and interest earned | 76,264 86 |
| Municipal Debentures (City of Toronto) | 358,995 04 | | |
| | $3,050,901 78 | | $3,050,901 78 |

### Auditor's Certificate

I have conducted a continuous audit of the books and accounts of the Workmen's Compensation Board, Ontario, to the 31st December, 1922, including the examination of the receipts from Assessments; from Interest on Investments, and receipts from all other sources; I have examined the orders of the Board for disbursements; the bank cheques, and other vouchers; verified the bank transactions and balances; examined the debentures and other securities, and hereby certify that the books have been carefully and correctly kept, and that the Provisional Statement of Income and Expenditure, Schedule 1 by Classes, for the year 1922 (Table 1), the Financial Statement for 1921, Schedule 1 by Classes (Table 15), the Statement of Disaster Reserve (Table 12), of Compensation Deferred (Table 13), of Receipts and Payments, Current Fund, Pension Fund, and Schedule 2 Funds, during 1922 (Table 6), and the Balance Sheet, Schedule 1 and Schedule 2, as at December 31, 1922 (Table 7), in my opinion carry into effect the rulings of the Board and correctly set forth the financial transactions of the Board, and are in accordance with the Books.

(Signed) Albert J. Walker,
Chartered Accountant,
Auditor.

Toronto, May 2, 1923.

TABLE 8

## PAYMENTS TO SAFETY OR ACCIDENT PREVENTION ASSOCIATIONS, 1922

| Association | Class | Inspectors | Salaries | Paid for Salaries | Travelling Expenses | Grants for Expenses | Total Paid |
|---|---|---|---|---|---|---|---|
| | | | $ c. | $ c. | $ c. | $ c. | $ c. |
| Lumbermen's Safety Association | 1 | R. F. Milne | 2,400 00 a year | 2,400 00 | Included in grants | 3,000 00 | 5,400 00 |
| The Ontario Pulp and Paper Makers' Safety Association | 2 | A. P. Costigane | 250 00 a month | 3,000 00 | Included in grants | 2,400 00 | 5,400 00 |
| Industrial Accident Prevention Associations | 3 | F. G. Lovett | 2,240 00 a year to June 1, 190 00 a month thereafter | 2,263 32 | 1,198 20 | | |
| | 4 | A. E. Hawker | | 2,263 32 | 761 50 | | |
| | 6 | D. J. Hay | | 2,263 32 | 720 70 | | |
| | 7 | S. Twist | | 2,263 32 | 1,016 73 | | |
| | 8 | A. Duncan | | 2,263 32 | 510 36 | | |
| | 9 | V. L. Mummery | | 2,263 32 | 922 75 | | |
| | 10 | J. W. MacFarlane | 1,600 00 a year | 1,186 67 | 879 15 | 32,800 00 | 53,575 98 |
| | 11 | | | | | | |
| | 14 | | | | | | |
| | 15 | | | | | | |
| | 16 | | | | | | |
| | 17 | | | | | | |
| | 18 | | | | | | |
| | 19 | | | | | | |
| Electrical Employers' Association of Ontario | 22 | Wills Maclachlan | 2,500 00 a year | 2,500 00 | Included in grants less $100. accountable warrant returned Jan. 24, 1922 | 2,450 00 | 4,850 00 |
| | | | | $22,666 59 | $5,909 39 | $40,650 00 | $69,225 98 |

TABLE 9

## ANALYSIS OF ADMINISTRATION EXPENSES DURING 1922

| | | |
|---|---|---|
| Salaries of Staff | $151,035 91 | |
| Travelling expenses of Board and Staff | 6,256 01 | |
| Printing, stationery, and office supplies | 15,644 10 | |
| Postage and War Tax | 21,345 75 | |
| Telephone, telegrams and express | 656 18 | |
| Legal expenses, witness fees, etc | 1,548 28 | |
| Medical examinations, X-ray plates, etc | 1,049 90 | |
| Workmen's travelling expenses | 818 85 | |
| Assessors' returns | 1,157 75 | |
| Insurance and security service | 654 76 | |
| Rent of premises and caretaking | 20,057 33 | |
| Permanent office equipment | 3,202 73 | |
| Sundry expenses | 14 48 | |
| Total Administration Expenses, 1922 | $223,442 03 | |
| Less Charged to Dominion of Canada | 6,240 01 | |
| | $217,202 02 | |
| Contributed by Province under Section 68, being $100,000, less $1,144.44, proportionate share of administration expenses for Provincial Government cases | 98,855 56 | |
| Balance to be provided for | | $118,346 46 |
| Charged to Province of Ontario | 1,144 44 | |
| Charged to Schedule 2 employers | 20,051 20 | |
| Charged to Schedule 1 employers | 97,150 82 | |
| | | $118,346 46 |

TABLE 10

## SALARIES OF STAFF, WITH NAMES AND POSITIONS, 31st DECEMBER, 1922

| Name | Position | Salary |
|---|---|---|
| Dr. W. E. Struthers | Medical Officer | $5,050 00 per year. |
| N. B. Wormith | Secretary | 4,800 00 " " |
| W. N. Hancock | Claims Officer | 4,800 00 " " |
| Dr. D. E. Bell | Medical Officer | 4,550 00 " " |
| T. N. Dean | Statistician | 4,550 00 " " |
| Dr. J. M. Bremner | Medical Officer | 4,000 00 " " |
| A. J. Walker | Auditor | 3,700 00 " " |
| L. M. Miller | Medical Aid Officer | 3,050 00 " " |
| R. W. Dance | Assistant Secretary | 3,050 00 " " |
| H. R. Polson | Pay Roll Auditor | 2,820 00 " " |
| H. F. Hall | " " Auditor | 2,620 00 " " |
| F. W. Graham | " " Officer | 2,520 00 " " |
| W. C. Bayly | " " Auditor | 2,520 00 " " |
| G. N. Whiteside | " " " | 2,520 00 " " |
| E. E. Starr | " " " | 2,420 00 " " |
| Harold Pryce | Assessment Clerk | 2,420 00 " " |
| F. A. McNamara | Pay Roll Auditor | 2,420 00 " " |
| J. W. Tucker | Assistant Claims Officer | 2,420 00 " " |
| John Scott | Collector | 2,370 00 " " |
| John J. Hayward | Assistant to Medical Officer | 2,370 00 " " |
| W. B. Terry | Cashier | 2,370 00 " " |
| E. P. Dowdall | Claims Clerk | 2,320 00 " " |
| Samuel Holland | Assistant to Medical Aid Officer | 2,320 00 " " |
| O. L. Redfern | Bookkeeper | 2,220 00 " " |
| J. D. Hunter | " | 2,120 00 " " |
| Geo. E. Heal | " | 2,120 00 " " |
| Chas. G. Cameron | Clerk | 2,070 00 " " |
| W. B. Cross | Assistant Statistician | 1,970 00 " " |

TABLE 10—Continued

| Name | Position | Salary |
|---|---|---|
| F. G. Waters | Clerk | $160 00 per month |
| W. G. Perry | Messenger and Clerk | 155 00 " " |
| L. K. Knowles | Claims Clerk | 150 00 " " |
| Ethel McFarlane | Commissioner's Stenographer and Clerk | 126 75 " " |
| Edna Pack | Chairman's Stenographer and Clerk | 123 50 " " |
| Sara MacPherson | Stenographer and Clerk | 110 50 " " |
| Alice E. Smith | " " " | 110 50 " " |
| Amy Heywood | Assistant Cashier | 110 50 " " |
| Mrs. E. McKinnon | Stenographer and Clerk | 107 25 " " |
| Mrs. A. Somers | Switchboard Operator | 107 25 " " |
| Marjorie Covey | Stenographer | 104 00 " " |
| Rita O'Halloran | Clerk | 104 00 " " |
| Mary J. Day | Stenographer | 100 75 " " |
| Mrs. L. Emack | " | 97 50 " " |
| Naomi Stevens | " | 97 50 " " |
| Anne Fyfe | " | 97 50 " " |
| Mary Stull | Clerk | 97 50 " " |
| I. F. Acheson | " | 91 00 " " |
| Beulah Stewart | " | 91 00 " " |
| Mary L. Clark | " | 91 00 " " |
| Kathleen Gordon | " | 91 00 " " |
| Kathleen Murray | Stenographer | 91 00 " " |
| Hilda Lewis | " | 91 00 " " |
| Pauline Flint | Clerk | 91 00 " " |
| Cora Fetherston | " | 87 75 " " |
| Violet Miles | " | 84 50 " " |
| Margaret Nicholl | " | 84 50 " " |
| Ethel Christopher | " | 84 50 " " |
| Olive MacDonald | " | 84 50 " " |
| Nellie Stewart | " | 84 50 " " |
| Mabel Thompson | Stenographer | 84 50 " " |
| Ellen Johnson | " | 84 50 " " |
| Elizabeth Rowland | " | 84 50 " " |
| Lillian McMurray | " | 84 50 " " |
| Margaret Torry | " | 81 25 " " |
| Dorothy Hamnett | " | 78 00 " " |
| Valeria Johnston | " | 78 00 " " |
| Mary G. Davis | " | 78 00 " " |
| May Scott | " | 78 00 " " |
| Ivy Norman | " | 78 00 " " |
| Mary Brady | " | 78 00 " " |
| Frances Rickey | " | 78 00 " " |
| Eileen McClure | " | 78 00 " " |
| Bessie Covey | Clerk | 78 00 " " |
| Eva Holland | " | 78 00 " " |
| Isabel Pim | " | 78 00 " " |
| Florence Lindsay | Typist | 78 00 " " |
| Winnifred Brabant | Clerk | 78 00 " " |
| Fred Fincham | Office Boy | 61 75 " " |

## CHAPTER IV

## CONDITION OF FUNDS

Tables 11, 12, and 13 show the condition of the various funds necessary to the administration of the Act. Table 14 contains particulars of investments as of date December 31, 1922.

### Pension Fund

The purpose of the Pension Fund is to take care of future payments of pensions which already have been awarded. Actuarial tables, embodying the contingencies of death and re-marriage, have been constructed in such manner as to show for each age and kind of pension the average amount necessary to complete pension payments. When a pension is awarded this average amount is transferred from current funds to the Pension Fund, regard being had to the year and class in which the accident occurred. All payments of pensions are made from the Pension Fund. Since the amount transferred in any one instance is the average amount required, any residue at expiry of pension payments remains in the Pension Fund. The actuarial tables used in determining capitalized values appear as an appendix to this report.

Particulars of the Pension Fund for each class are contained in Table 11. The balance shown at the beginning of 1922 was $8,620,546.28. The amount added during 1922 was $2,119,718.76, of which $1,665,872.06 was comprised of capitalized values and $453,846.70 interest. Pension payments during 1922 amounted to $753,284.61. The balance in the Pension Fund as at December 31, 1922, was, therefore, $9,986,980.43.

The following are the awards and payments of pensions each year, beginning 1915, and the total amount to December 31, 1922:

| Year | Pension Awards | Pension Payments |
|---|---|---|
| 1915 | $349,939 33 | $16,650 84 |
| 1916 | 730,991 06 | 61,121 49 |
| 1917 | 1,020,305 15 | 148,943 80 |
| 1918 | 1,264,250 54 | 226,128 20 |
| 1919 | 1,315,551 56 | 314,964 93 |
| 1920 | 2,966,589 72 | 474,093 93 |
| 1921 | 1,767,795 91 | 636,107 17 |
| 1922 | 1,665,872 06 | 753,284 61 |
| Totals | $11,081,295 33 | $2,631,294 97 |

### Disaster Reserve

Table 12 contains particulars of the Disaster Reserve. This is a reserve established under the authority of section 88 (2) of the Act, and is intended to be used in case of disaster or other special circumstance, which, in the opinion of the Board, would unfairly burden the employers of any one class.

The amounts comprised in this reserve, namely, one per cent. of the gross assessments, and interest earned thereon, are the only monies set aside by the Board which do not directly cover liabilities incurred by reason of accidents which have happened already.

The amount of the Disaster Reserve at the end of 1922 was $269,390.32, and was comprised of $218,615.62, balance at the end of 1921, $38,872.12 placed to the credit of the Disaster Reserve in 1922, and $11,902.58 interest added in 1922. No payments were made from the Disaster Reserve during 1922.

### Compensation Deferred

Table 13 comprises the amounts of compensation awarded but where payments are deferred, except pensions. The total amount accruing during 1922 was $213,416.20, of which $32,620.96 was deferred during 1922, $172,502.49 had accrued prior to January 1, 1922, and $8,292.75 was added as interest for interest-bearing awards. Payments during 1922 amounted to $49,527.03, leaving $163,889.17 accruing December 31, 1922.

### Investments

Particulars of the Board's investments are listed in Table 14. Kind of investment, particular security, yield of interest, term, par value, and cost value are shown. With the exception of short-date deposits of current funds, intended for use before the current year's assessments are received, all investments consist of municipal or municipally guaranteed debentures and Dominion of Canada War Loans. The average rate of interest received on permanent investments during 1922 was approximately 5.75 per cent. as compared with 5.57 per cent. received during 1921. Three per cent. is received on current bank balances.

TABLE 11

## PENSION FUND, SCHEDULE 1 BY CLASSES, DECEMBER 31, 1922

| Class | Balance at Jan. 1, 1922 | Pension Awards during 1922 | Interest Received | Pension Payments | Balance at Dec. 31, 1922 | Class |
|---|---|---|---|---|---|---|
| | $ c. | $ c. | $ c. | $ c. | $ c. | |
| 1 | 922,094 04 | 268,558 30 | 50,656 28 | 86,495 32 | 1,154,813 30 | 1 |
| 2 | 439,730 45 | 112,712 00 | 23,841 99 | 38,493 14 | 537,791 30 | 2 |
| 3 | 134,798 40 | 22,070 00 | 6,979 74 | 12,477 24 | 151,370 90 | 3 |
| 4 | 376,738 88 | 48,789 37 | 19,222 73 | 33,357 84 | 411,393 14 | 4 |
| 5 | 969,360 52 | 103,506 70 | 49,142 24 | 76,527 99 | 1,045,481 47 | 5 |
| 6 | 366,919 32 | 100,634 38 | 20,027 40 | 33,376 81 | 454,204 29 | 6 |
| 7 | 460,198 21 | 35,143 80 | 22,977 11 | 36,455 65 | 481,863 47 | 7 |
| 8 | 182,852 87 | 63,120 20 | 10,260 35 | 18,412 01 | 237,821 41 | 8 |
| 9 | 535,076 54 | 50,156 83 | 26,844 28 | 46,538 51 | 565,539 14 | 9 |
| 10 | 713,446 08 | 55,354 17 | 35,634 41 | 56,869 63 | 747,565 03 | 10 |
| 11 | 407,418 51 | 42,126 16 | 20,570 27 | 34,152 38 | 435,962 56 | 11 |
| 12 | 281,709 25 | 80,691 00 | 15,461 53 | 25,648 32 | 352,213 46 | 12 |
| 13 | 258,701 96 | 33,455 57 | 13,209 74 | 22,469 84 | 282,897 43 | 13 |
| 14 | 96,228 84 | 44,583 00 | 5,682 12 | 9,755 67 | 136,738 29 | 14 |
| 15 | 356,710 11 | 85,736 00 | 19,160 17 | 32,749 36 | 428,856 92 | 15 |
| 16 | 187,992 69 | 23,646 00 | 9,623 00 | 14,711 25 | 206,550 44 | 16 |
| 17 | 260,045 42 | 36,391 10 | 13,350 17 | 22,475 19 | 287,311 50 | 17 |
| 18 | 46,090 32 | ..... | 2,217 67 | 3,474 00 | 44,833 99 | 18 |
| 19 | 115,915 55 | 37,794 00 | 6,503 46 | 9,486 75 | 150,726 26 | 19 |
| 20 | 119,363 22 | 56,313 00 | 7,095 65 | 11,213 23 | 171,558 64 | 20 |
| 21 | 116,778 08 | 41,164 78 | 6,576 92 | 11,644 01 | 152,875 77 | 21 |
| 22 | 138,586 40 | 53,909 00 | 7,949 02 | 13,120 78 | 187,323 64 | 22 |
| 23 | 308,219 02 | 53,865 70 | 16,119 40 | 25,527 73 | 352,676 39 | 23 |
| 24 | 825,571 60 | 216,151 00 | 44,741 05 | 77,851 96 | 1,008,611 69 | 24 |
| All | 8,620,546 28 | 1,665,872 06 | 453,846 70 | 753,284 61 | 9,986,980 43 | |

## TABLE 12

## DISASTER RESERVE, DECEMBER 31, 1922

| | |
|---|---|
| Disaster Reserve as at December 31, 1921 | $218,615 62 |
| Amount placed at credit of Disaster Reserve in 1922 | 38,872 12 |
| Interest added in 1922 | 11,902 58 |
| Amount as at December 31, 1922 | $269,390 32 |

## TABLE 13

## COMPENSATION DEFERRED, DECEMBER 31, 1922

| | | |
|---|---|---|
| Total amount accruing, December 31, 1921 | | $172,502 49 |
| Compensation deferred, 1922 | | 32,620 96 |
| Interest added, 1922 | | 8,292 75 |
| | | 213,416 20 |
| Amounts paid in 1922 on compensation deferred: | | |
| As Principal | $43,014 21 | |
| As Interest | 6,512 82 | |
| | | 49,527 03 |
| Total amount accruing, December 31, 1922 | | $163,889 17 |

## TABLE 14

## PARTICULARS OF INVESTMENTS, DECEMBER 31, 1922

### SCHEDULE 1 FUNDS

**Municipal Debentures**

| Security | Yield Rate | Term | Par Value | Cost Value |
|---|---|---|---|---|
| Amherstburg, Town of | 5.50% | 1923–1938 | $22,026 92 | $22,803 43 |
| Arthur, Village of | 5.50% | 1923–1928 | 1,080 36 | 1,063 30 |
| Arthur, Village of | 5.50% | 1923–1930 | 1,926 79 | 1,850 45 |
| Belleville, City of | 6.25% | May 15, 1941 | 65,000 00 | 63,232 77 |
| Belleville, City of | 5.35% | Jan. 2, 1942 | 14,000 00 | 15,077 16 |
| Belleville, City of | 5.35% | Apr. 5, 1942 | 13,000 00 | 14,015 31 |
| Belleville, City of | 5.30% | May 1, 1952 | 120,000 00 | 123,560 56 |
| Brampton, Town of | 5.50% | 1923–1934 | 15,031 89 | 15,452 66 |
| Brampton, Town of | 5.50% | 1923–1944 | 3,070 48 | 2,802 90 |
| Brantford, City of | 6.25% | Dec. 31, 1942 | 10,000 00 | 8,017 71 |
| Brantford, City of | 6.20% | 1924–1939 | 100,000 00 | 95,284 28 |
| Brantford, City of | 5.95% | 1937–1947 | 52,200 00 | 52,504 95 |
| Brantford Industrial Realty Co., guaranteed by City of Brantford | 5.50% | Oct. 15, 1924 | 40,000 00 | 40,000 00 |
| Carleton Place, Town of | 5.50% | 1930–1941 | 14,659 99 | 14,659 99 |
| Cobourg, Town of | 5.30% | Jan. 1, 1934 | 6,000 00 | 5,851 41 |
| Creemore, Village of | 5.375% | 1923–1934 | 4,751 04 | 4,918 16 |
| Dundas, Town of | 5.375% | 1923–1946 | 22,622 63 | 22,886 34 |
| Essex, Village of | 5.50% | 1923–1934 | 6,034 63 | 5,868 01 |
| Fort William, City of | 5.75% | Feb. 1, 1944 | 25,000 00 | 22,702 98 |
| Fort William, City of | 6.40% | May, 1, 1950 | 10,000 00 | 9,485 53 |
| Galt, City of | 5.20% | June 6, 1924 | 20,500 00 | 20,149 38 |
| Galt, City of | 5.60% | Oct. 30, 1940 | 42,000 00 | 36,802 82 |
| Galt, City of | 5.65% | Dec. 6, 1961 | 19,284 69 | 18,348 08 |
| Glencoe, Village of | 6.75% | 1923–1940 | 16,939 17 | 15,428 54 |
| Guelph, City of | 5.18% | June 22, 1935 | 30,000 00 | 28,140 02 |
| Guelph, City of | 6% | 1940–1944 | 13,287 11 | 12,523 89 |
| Guelph, City of | 5.40% | Dec. 31, 1936 | 62,431 10 | 63,038 91 |
| Hamilton, City of | 5.20% | Apr. 1, 1934 | 40,000 00 | 37,599 16 |
| Hamilton, City of | 5.875% | 1935–1937 | 8,740 84 | 8,034 58 |
| Hamilton, City of | 5.875% | 1935–1937 | 93,496 15 | 85,940 70 |

## TABLE 14—Continued

### Municipal Debentures—Continued

| Security | Yield Rate | Term | Par Value | Cost Value |
|---|---|---|---|---|
| Hamilton, City of | 6% | 1928–1929 | $24,000 00 | $22,827 48 |
| Hamilton, City of | 6% | May 1, 1934 | 35,000 00 | 30,683 54 |
| Hamilton, City of | 6.05% | 1927–1928 | 82,198 33 | 82,023 80 |
| Hamilton, City of | 5.30% | 1923–1927 | 99,904 55 | 101,760 35 |
| Hamilton, City of | 5.30% | 1926–1931 | 100,784 03 | 101,830 97 |
| Hamilton, City of | 5.375% | 1923–1939 | 24,530 01 | 24,622 42 |
| Hamilton, City of | 5.875% | 1934–1939 | 101,821 65 | 93,184 05 |
| Hamilton, City of | 6% | 1932–1940 | 93,849 28 | 93,849 28 |
| Hamilton, City of | 6.50% | Apr. 1, 1930 | 19,000 00 | 16,215 34 |
| Hamilton, City of | 5.90% | 1931–1941 | 200,237 75 | 202,152 98 |
| Hamilton, City of | 5.45% | 1937–1938 | 40,000 00 | 42,281 92 |
| Hamilton, City of | 5.50% | Dec. 1, 1935 | 19,163 69 | 20,045 33 |
| Hamilton, City of | 5.50% | Feb. 1, 1936 | 7,000 00 | 7,330 45 |
| Hamilton, City of | 5.50% | Feb. 1, 1935 | 23,247 78 | 24,288 60 |
| Hastings, County of | 5.50% | 1931–1935 | 4,948 17 | 4,738 65 |
| Hawkesbury, Town of | 7.25% | 1928–1940 | 73,322 59 | 66,015 06 |
| Hawkesbury, Town of | 7.25% | 1928–1931 | 4,935 73 | 4,591 83 |
| Hespeler, Town of | 5.50% | 1925–1934 | 15,768 59 | 15,768 59 |
| Kingston, City of | 6.10% | 1923–1948 | 4,600 00 | 4,541 45 |
| Kingston, City of | 6.125% | Jan. 1, 1930 | 50,000 00 | 49,648 55 |
| Kingston, City of | 6.125% | 1931–1945 | 52,400 00 | 51,732 43 |
| Kingston, City of | 5.30% | Jan. 1, 1942 | 35,000 00 | 35,867 96 |
| Kingsville, Town of | 6.625% | 1930–1941 | 44,427 40 | 43,912 13 |
| Kitchener, City of | 5.75% | 1923–1934 | 10,994 75 | 10,891 88 |
| Kitchener, City of | 5.75% | 1923–1926 | 1,763 11 | 1,772 85 |
| Kitchener, City of | 5.75% | 1923–1946 | 1,182 21 | 1,154 69 |
| Kitchener, City of | 6.125% | 1923–1932 | 9,464 57 | 8,970 85 |
| Leamington, Town of | 5.875% | 1923–1932 | 14,005 37 | 14,086 36 |
| Lincoln, County of | 5.50% | June 10, 1936 | 36,000 00 | 36,000 00 |
| Lincoln, County of | 6.10% | June 30, 1927 | 11,000 00 | 10,723 45 |
| Lindsay, Town of | 5.40% | 1925–1935 | 19,904 78 | 20,043 16 |
| Listowel, Town of | 5.875% | 1923–1946 | 18,098 97 | 17,472 74 |
| London, City of | 5.50% | Aug. 3, 1939 | 24,000 00 | 20,056 85 |
| London, City of | 5.40% | Aug. 1, 1939 | 39,000 00 | 32,975 88 |
| London, City of | 5.50% | 1937–1938 | 11,000 00 | 9,875 69 |
| London, City of | 6.55% | June 30, 1942 | 25,000 00 | 18,719 50 |
| London, City of | 6.30% | 1932–1939 | 200,618 93 | 195,436 55 |
| London, City of | 5.85% | June 30, 1942 | 50,000 00 | 40,767 25 |
| London, City of | 5.85% | Jan. 1, 1944 | 50,000 00 | 44,899 54 |
| London, City of | 5.35% | 1940–1941 | 15,000 00 | 15,263 54 |
| London, City of | 5.40% | 1934–1936 | 28,040 29 | 28,300 05 |
| London, City of | 5.35% | 1937–1941 | 75,000 00 | 76,234 57 |
| Newmarket, Town of | 5.50% | 1823–1926 | 4,915 86 | 4,859 29 |
| Niagara Falls, City of | 5.50% | 1923–1926 | 4,937 43 | 4,891 52 |
| Niagara Falls, City of | 6.25% | 1930–1936 | 33,290 44 | 30,158 42 |
| Niagara Falls, City of | 6.60% | 1938–1945 | 50,548 31 | 41,936 43 |
| Niagara Falls, City of | 6.50% | 1934–1941 | 59,553 78 | 56,688 65 |
| North Bay, Town of | 6% | 1924–1942 | 6,529 95 | 6,207 98 |
| North Bay, Town of | 5.70% | 1937–1942 | 76,276 50 | 79,752 90 |
| North Toronto (City of Toronto) | 6.05% | 1935–1942 | 20,246 58 | 17,049 67 |
| Oakville, Town of | 5.50% | 1923–1935 | 5,709 89 | 5,880 43 |
| Oakville, Town of | 6.625% | 1923–1928 | 5,075 12 | 4,976 98 |
| Oakville, Town of | 6.625% | 1923–1932 | 11,298 55 | 10,971 39 |
| Orillia, Town of | 5.40% | 1926–1934 | 25,523 59 | 24,882 14 |
| Oshawa, Town of | 6.75% | 1923–1935 | 71,774 83 | 68,731 88 |
| Oshawa, Town of | 6.375% | 1945–1951 | 45,133 48 | 43,021 48 |
| Oshawa, Town of | 6,375% | May 1, 1930 | 5,000 00 | 4,885 25 |
| Oshawa, Town of | 7% | 1927–1932 | 20,279 31 | 19,250 83 |
| Ottawa, City of | 5.05% | Jan. 1, 1934 | 100,000 00 | 95,401 31 |
| Ottawa, City of | 5.50% | 1931–1941 | 39,906 66 | 33,607 62 |
| Ottawa, City of | 6% | 1923–1937 | 74,619 10 | 71,819 80 |
| Ottawa, City of | 5.25% | 1932–1945 | 118,766 39 | 122,010 33 |
| Ottawa, City of | 5.25% | July 1, 1929 | 15,000 00 | 14,795 73 |
| Ottawa, City of | 6.12% | July 1, 1939 | 10,800 00 | 8,442 54 |

## TABLE 14—Continued

### Municipal Debentures—Continued

| Security | Yield Rate | Term | Par Value | Cost Value |
|---|---|---|---|---|
| Ottawa, City of | 6.13% | Jan. 9, 1933 | $25,000 00 | $21,878 82 |
| Ottawa, City of | 6.10% | 1937–1938 | 66,762 58 | 59,605 82 |
| Oxford, County of | 6.25% | 1933–1936 | 9,963 03 | 8,902 94 |
| Parry Sound, Town of | 6.50% | 1931–1944 | 30,690 22 | 29,379 17 |
| Parry Sound, Town of | 7.125% | 1937–1950 | 50,235 30 | 44,009 97 |
| Peel, County of | 5.50% | 1923–1927 | 24,326 44 | 24,326 44 |
| Penetanguishene, Town of | 5.50% | 1923–1924 | 1,204 12 | 1,195 64 |
| Penetanguishene, Town of | 5.50% | 1923–1928 | 4,073 24 | 4,008 91 |
| Perth, Town of | 5.50% | 1923–1934 | 3,966 50 | 3,966 50 |
| Perth, Town of | 5.50% | 1923–1943 | 3,484 92 | 3,336 53 |
| Perth, Town of | 5.50% | 1923–1944 | 433 33 | 414 24 |
| Perth, Town of | 5.50% | 1923–1934 | 459 83 | 447 13 |
| Perth, Town of | 5.50% | 1923–1933 | 1,154 09 | 1,124 34 |
| Peterborough, City of | 5.40% | Dec. 1, 1935 | 12,000 00 | 12,111 06 |
| Peterborough, City of | 5.18% | June 30, 1946 | 50,000 00 | 48,785 33 |
| Peterborough, City of | 6.25% | Dec. 31,1940 | 50,000 00 | 50,000 00 |
| Peterborough, City of | 6.10% | Dec. 31, 1946 | 15,000 00 | 12,934 60 |
| Peterborough, City of | 6.205% | June 30, 1950 | 155,000 00 | 150,833 56 |
| Port Arthur, City of | 5.75% | Jan. 1, 1934 | 25.000 00 | 23,487 03 |
| Port Arthur, City of | 6.60% | June 1, 1940 | 100,000 00 | 93,827 16 |
| Port Arthur, City of | 6.80% | Jan. 1, 1943 | 17,520 00 | 14,099 87 |
| Port Arthur, City of | 6.95% | Jan. 1, 1932 | 9,246 66 | 7,749 54 |
| Port Arthur, City of | 7.05% | July 1, 1932 | 7,786 66 | 6,694 80 |
| Port Arthur, City of | 6.625% | Jan. 1, 1942 | 11,193 32 | 9,243 44 |
| Preston, Town of | 5.30% | 1923–1928 | 7,437 23 | 7,581 59 |
| Preston, Town of | 6.50% | 1928–1937 | 14,760 66 | 13,679 04 |
| Renfrew, Town of | 5.75% | 1925–1935 | 9,884 49 | 10,043 91 |
| Renfrew, Town of | 5.85% | 1923–1947 | 10,529 50 | 10,674 05 |
| Richmond Hill, Village of | 5.50% | 1923–1944 | 8,657 98 | 8,657 98 |
| St. Catharines, City of | 5.50% | July 13, 1929 | 25,000 00 | 24,281 81 |
| St. Catharines, City of | 5.385% | Dec. 29, 1945 | 50,000 00 | 47,478 71 |
| St. Catharines, City of | 5.50% | 1925–1936 | 52,460 47 | 50,672 37 |
| St. Catharines, City of | 6.375% | 1923–1927 | 40,129 65 | 39,422 57 |
| St. Catharines, City of | 6.33% | 1923–1940 | 45,000 00 | 45,571 73 |
| St. Catharines, City of | 6.33% | 1923–1940 | 52,200 00 | 51,980 81 |
| St. Catharines, City of | 5.45% | 1934–1942 | 24,750 00 | 26,174 85 |
| St. Marys, Town of | 5.50% | Oct. 31, 1943 | 4,870 30 | 4,579 30 |
| St. Marys, Town of | 5.50% | Jan. 1, 1944 | 2,500 00 | 2,346 55 |
| St. Marys, Town of | 5.50% | May 1, 1933 | 17,000 00 | 16,312 18 |
| St. Thomas, City of | 6.38% | 1937–1951 | 129,562 40 | 123,780 51 |
| St. Thomas, City of | 6.375% | 1938–1939 | 3,387 15 | 3,083 52 |
| St. Thomas, City of | 5.40% | 1934–1937 | 70,000 00 | 73,895 03 |
| Sandwich, Town of | 5.625% | 1925–1935 | 10,261 51 | 10,452 61 |
| Sandwich, Town of | 6.625% | 1928–1943 | 21,580 60 | 20,345 29 |
| Sandwich, Town of | 6.50% | 1938–1940 | 6,774 32 | 6,431 68 |
| Sandwich, Town of | 6.50% | 1931–1949 | 43,418 33 | 41,127 73 |
| Sarnia, City of | 5.40% | 1923–1926 | 4,611 33 | 4,568 81 |
| Sarnia, City of | 5.375% | 1923–1926 | 28,074 79 | 28,540 74 |
| Sarnia, City of | 6.50% | 1924–1939 | 15,378 21 | 14,480 24 |
| Sarnia, City of | 6.50% | 1923–1924 | 2,312 79 | 2,296 45 |
| Sarnia, City of | 6.60% | 1932–1935 | 35,000 00 | 31,968 41 |
| Sault Ste. Marie, City of | 5.50% | Mar. 25, 1949 | 24,771 50 | 26,488 74 |
| Sault Ste. Marie, City of | 6.40% | Apr. 1, 1950 | 45,000 00 | 39,791 03 |
| Sault Ste. Marie, City of | 6.55% | Mar. 1, 1935 | 100,000 00 | 95,354 87 |
| Simcoe, Town of | 5.50% | 1923–1945 | 15,265 00 | 15,844 10 |
| Smith's Falls, Town of | 5.50% | 1926–1944 | 13,457 01 | 13,457 01 |
| Smith's Falls, Town of | 5.50% | 1926–1931 | 10,326 48 | 10,326 48 |
| Smith's Falls, Town of | 5.50% | 1923–1946 | 17,323 64 | 18,153 69 |
| Smith's Falls, Town of | 5.50% | 1923–1936 | 1,843 56 | 1,902 01 |
| Smith's Falls, Town of | 5.75% | 1923–1937 | 4,866 72 | 4,786 87 |
| Smith's Falls, Town of | 5.75% | 1923–1947 | 14,101 98 | 13,715 89 |
| Stamford, Village of | 5.25% | 1923–1925 | 2,905 40 | 2,946 19 |
| Stratford, City of | 5.50% | Jan. 1, 1934 | 3,000 00 | 2,878 62 |

## TABLE 14—Continued

### Municipal Debentures—Continued

| Security. | Yield Rate | Term | Par Value | Cost Value |
|---|---|---|---|---|
| Stratford, City of | 5.50% | Jan. 1, 1945 | $25,000 00 | $23,427 00 |
| Stratford, City of | 5.50% | Jan. 1, 1945 | 15,000 00 | 14,056 20 |
| Stratford, City of | 5.50% | Jan. 1, 1945 | 10,000 00 | 9,370 80 |
| Stratford, City of | 5.625% | 1925–1945 | 36,000 00 | 34,724 06 |
| Stratford, City of | 6.25% | Jan. 6, 1951 | 40,000 00 | 38,685 59 |
| Stratford, City of | 5.40% | Jan. 1, 1942 | 124,000 00 | 132,771 65 |
| Stratford, City of | 5.40% | Jan. 1, 1942 | 50,000 00 | 50,586 27 |
| Stratford, City of | 5.40% | 1937–1952 | 83,000 00 | 84,056 55 |
| Sudbury, Town of | 5.75% | 1933–1935 | 25,263 80 | 23,748 65 |
| Sudbury, Town of | 7% | 1930–1937 | 32,897 38 | 27,774 39 |
| Tillsonburg, Town of | 5.50% | Mar. 20, 1945 | 975 00 | 975 00 |
| Tillsonburg, Town of | 5.50% | 1923–1944 | 1,328 83 | 1,298 71 |
| Tillsonburg, Town of | 5.50% | 1923–1935 | 3,932 04 | 3,738 27 |
| Tillsonburg, Town of | 5.50% | 1923–1935 | 1,965 97 | 1,869 11 |
| Toronto, City of | 6% | 1925–1933 | 50,000 00 | 46,277 21 |
| Toronto, City of | 6% | 1927–1938 | 32,000 00 | 29,698 56 |
| Toronto, City of | 6% | July 1, 1930 | 28,000 00 | 26,328 69 |
| Toronto, City of | 6% | July 1, 1931 | 30,000 00 | 28,025 08 |
| Toronto, City of | 6% | 1932–1937 | 41,000 00 | 39,260 29 |
| Toronto, City of | 6% | 1940–1943 | 60,000 00 | 53,259 36 |
| Toronto, City of | 5.30% | 1935–1937 | 100,000 00 | 101,876 71 |
| Toronto, City of | 5.30% | July 1, 1948 | 4,866 66 | 3,987 43 |
| Toronto, City of | 5.25% | July 1, 1942 | 10,000 00 | 9,697 15 |
| Toronto, City of | 6.25% | 1926–1927 | 31,000 00 | 30,192 50 |
| Toronto, City of | 6.25% | 1926–1927 | 11,000 00 | 10,678 36 |
| Toronto, City of | 6.25% | Dec. 1, 1926 | 3,000 00 | 2,921 44 |
| Toronto, City of | 6.25% | 1926–1927 | 10,000 00 | 9,744 08 |
| Toronto, City of | 6% | 1937–1939 | 16,000 00 | 15,206 36 |
| Toronto, City of | 6% | Apr. 1, 1938 | 4,000 00 | 3,799 99 |
| Toronto, City of | 6% | 1937–1938 | 7,000 00 | 6,659 09 |
| Toronto, City of | 6.08% | July 1, 1948 | 29,200 00 | 21,379 68 |
| Toronto, City of | 6.08% | July 1, 1945 | 7,000 00 | 6,079 73 |
| Toronto, City of | 6.08% | July 1, 1948 | 4,000 00 | 3,186 25 |
| Toronto, City of | 6.05% | July 1, 1948 | 6,326 66 | 4,651 84 |
| Toronto, City of | 6.05% | Apr. 1, 1936 | 24,000 00 | 22,793 99 |
| Toronto, City of | 6.06% | July 1, 1936 | 3,000 00 | 2,709 63 |
| Toronto, City of | 6% | Jan. 1, 1955 | 19,000 00 | 14,966 33 |
| Toronto, City of | 6% | 1931–1937 | 40,000 00 | 38,331 67 |
| Toronto, City of | 6.44% | 1941–1948 | 269,000 00 | 255,023 82 |
| Toronto, City of | 6.44% | 1940–1948 | 231,000 00 | 219,220 99 |
| Toronto, City of | 6.20% | 1930–1935 | 200,000 00 | 197,060 09 |
| Toronto, City of | 6.20% | 1930–1939 | 230,000 00 | 226,529 11 |
| Toronto, City of | 6.20% | 1935–1940 | 50,000 00 | 49,063 43 |
| Toronto, City of | 6.25% | June 1, 1951 | 100,000 00 | 96,692 33 |
| Toronto, City of | 6.40% | June 1, 1948 | 59,000 00 | 56,052 22 |
| Toronto, City of | 6.35% | 1943–1944 | 147,000 00 | 141,105 27 |
| Toronto, City of | 6.35% | 1942–1944 | 53,000 00 | 50,920 99 |
| Toronto, City of | 6% | 1937–1940 | 44,000 00 | 41,754 29 |
| Toronto, City of | 6% | 1936–1949 | 61,000 00 | 61,000 00 |
| Toronto, City of | 6% | 1937–1947 | 17,000 00 | 16,011 33 |
| Toronto, City of | 6% | 1942–1951 | 52,000 00 | 52,000 00 |
| Toronto, City of | 6% | 1935–1940 | 50,000 00 | 47,527 58 |
| Toronto, City of | 6% | 1937–1941 | 28,000 00 | 28,000 00 |
| Toronto, City of | 6% | 1937–1939 | 9,000 00 | 9,000 00 |
| Toronto, City of | 6% | 1937–1939 | 7,000 00 | 7,000 00 |
| Toronto, City of | 6% | 1937–1939 | 10,000 00 | 10,000 00 |
| Toronto, City of | 6% | 1937–1939 | 14,000 00 | 13,300 57 |
| Toronto, City of | 6% | 1938–1939 | 9,000 00 | 8,540 42 |
| Toronto, City of | 5.50% | May 1, 1932 | 50,000 00 | 51,830 75 |
| Toronto, City of | 5.40% | 1939–1941 | 150,000 00 | 151,691 58 |
| Toronto, City of | 5.35% | Mar. 1, 1951 | 83,000 00 | 90,844 62 |
| Toronto, City of | 5.35% | Jan. 1, 1951 | 15,000 00 | 16,428 52 |
| Toronto, City of | 5.56% | Dec. 1, 1940 | 175,000 00 | 184,406 61 |
| Toronto, City of | 5.56% | Dec. 1, 1940 | 100,000 00 | 105,490 27 |

TABLE 14—Continued

Municipal Debentures—Continued

| Security | Yield Rate | Term | Par Value | Cost Value |
|---|---|---|---|---|
| Toronto Harbour Commissioners..... | 5.30% | Sept. 1, 1953 | $100,000 00 | $87,888 01 |
| Toronto Harbour Commissioners..... | 5.30% | Sept. 1, 1953 | 200,000 00 | 175,776 02 |
| Toronto Harbour Commissioners..... | 5.30% | Sept. 1, 1953 | 25,000 00 | 21,972 00 |
| Toronto Junction, Town of (City of Toronto)..... | 6.187% | Jan. 2, 1943 | 33,000 00 | 26,018 15 |
| Wallaceburg, Town of..... | 5.625% | 1923–1930 | 5,489 76 | 5,572 18 |
| Walkerville, Town of..... | 6.60% | 1923–1942 | 34,095 71 | 32,495 64 |
| Walkerville, Town of..... | 6.25% | 1942–1948 | 17,531 70 | 15,940 67 |
| Welland, City of..... | 5.40% | Sept. 1, 1934 | 25,000 00 | 25,218 71 |
| Welland, City of..... | 5.60% | July 1, 1925 | 24,035 50 | 23,703 38 |
| Welland, City of..... | 5.40% | Apr. 1, 1939 | 42,000 00 | 44,729 44 |
| Welland, County of..... | 5.375% | Dec. 15, 1945 | 10,000 00 | 9,511 60 |
| Weston, Town of..... | 5.43% | 1924–1929 | 22,783 57 | 23,299 72 |
| Weston, Town of..... | 5.50% | 1923–1930 | 3,835 60 | 3,912 67 |
| Whitby, Town of..... | 5.375% | 1924–1946 | 13,813 25 | 13,979 77 |
| Whitby, Town of..... | 5.375% | 1923–1946 | 3,940 59 | 3,989 29 |
| Whitby, Town of..... | 5.375% | 1923–1946 | 6,334 38 | 6,410 15 |
| Windsor, City of..... | 5.563% | 1925–1935 | 14,623 19 | 14,552 87 |
| Windsor, City of..... | 5.50% | Dec. 15, 1923 | 7,000 00 | 6,966 39 |
| Windsor, City of..... | 5.75% | June 1, 1923 | 3,000 00 | 2,989 05 |
| Windsor, City of..... | 6.50% | 1923–1924 | 19,000 00 | 18,723 49 |
| Windsor, City of..... | 6.40% | 1942–1950 | 200,257 35 | 190,480 03 |
| Windsor, City of..... | 6.20% | 1929–1932 | 30,000 00 | 29,626 60 |
| Windsor, City of..... | 6.10% | Sept. 15, 1941 | 12,337 43 | 12,199 75 |
| Windsor, City of..... | 6.05% | 1938–1940 | 32,977 61 | 32,803 86 |
| Windsor, City of..... | 6.05% | June 1, 1940 | 13,000 00 | 12,930 42 |
| Woodstock, City of..... | 5.625% | Dec. 31, 1936 | 7,045 32 | 6,291 19 |
| Woodstock, City of..... | 5.625% | Dec. 31, 1925 | 6,060 97 | 5,877 24 |
| Woodstock, City of..... | 5.625% | Nov. 1, 1938 | 10,000 00 | 8,833 20 |
| Woodstock, City of..... | 5.625% | Nov. 30, 1937 | 6,000 00 | 5,328 06 |
| Woodstock, City of..... | 5.625% | Dec. 31, 1924 | 1,549 79 | 1,517 66 |
| York, Township of..... | 5.40% | 1923–1936 | 27,464 75 | 27,628 52 |
| | | | 9,347,318 14 | 9,042,716 11 |

Other Permanent Investments

| | | | | |
|---|---|---|---|---|
| Dominion of Canada Victory Loan... | 5.50% | Nov. 1, 1934 | 725,252 34 | 703,583 20 |
| Dominion of Canada Victory Loan... | 5.50% | Nov. 1, 1934 | 200,000 00 | 200,000 00 |
| Dominion of Canada Victory Loan... | 5.50% | Nov. 1, 1934 | 500,000 00 | 500,000 00 |
| Dominion of Canada Victory Loan... | 5.91% | Nov. 1, 1934 | 50,000 00 | 48,255 55 |
| Dominion of Canada Victory Loan... | 5.95% | Nov. 1, 1934 | 50,000 00 | 48,089 61 |
| Dominion of Canada Victory Loan... | 6.26% | Nov. 1, 1934 | 100,000 00 | 93,653 88 |
| Dominion of Canada Victory Loan... | 6.30% | Nov. 1, 1934 | 50,000 00 | 46,666 98 |
| Dominion of Canada Victory Loan... | 6.315% | Nov. 1, 1934 | 100,000 00 | 93,214 68 |
| Dominion of Canada Victory Loan... | 6.315% | Nov. 1, 1934 | 50,000 00 | 46,607 33 |
| Dominion of Canada Victory Loan... | 6.065% | Nov. 1, 1934 | 933,750 00 | 889,234 85 |
| Dominion of Canada Victory Loan... | 6.04% | Nov. 1, 1934 | 70,000 00 | 66,806 19 |
| | | | 2,829,002 34 | 2,736,112 27 |
| **Total Permanent Investments, Schedule 1**..... | | | 12,176,320 48 | 11,778,828 38 |

SCHEDULE 2 FUNDS

| Security | Yield Rate | Term | Par Value | Cost Value |
|---|---|---|---|---|
| Dominion of Canada Victory Loan... | 5.50% | Nov. 1, 1934 | $383,347 66 | $371,893 97 |
| Dominion of Canada Victory Loan... | 5.50% | Nov. 1, 1934 | 100,000 00 | 100,000 00 |
| Dominion of Canada Victory Loan... | 5.50% | Nov. 1, 1934 | 100,000 00 | 100,000 00 |
| Dominion of Canada Victory Loan... | 5.91% | Nov. 1, 1934 | 50,000 00 | 48,255 55 |
| Dominion of Canada Victory Loan... | 5.91% | Nov. 1, 1934 | 50,000 00 | 48,255 55 |
| Dominion of Canada Victory Loan... | 5.91% | Nov. 1, 1934 | 50,000 00 | 48,255 55 |
| Dominion of Canada Victory Loan... | 6.26% | Nov. 1, 1934 | 200,000 00 | 187,307 67 |
| Dominion of Canada Victory Loan... | 6.26% | Nov. 1, 1934 | 50,000 00 | 46,826 90 |
| Dominion of Canada Victory Loan... | 6.26% | Nov. 1, 1934 | 50,000 00 | 46,834 44 |
| Dominion of Canada Victory Loan... | 6.26% | Nov. 1, 1934 | 100,000 00 | 93,653 84 |

**Schedule 2 Funds—Continued**

| Security | Yield Rate | Term | Par Value | Cost Value |
|---|---|---|---|---|
| Dominion of Canada Victory Loan... | 6.315% | Nov. 1, 1934 | $100,000 00 | $93,214 68 |
| Dominion of Canada Victory Loan... | 5.99% | Nov. 1, 1934 | 100,000 00 | 95,848 76 |
| Dominion of Canada Victory Loan... | 5.99% | Nov. 1, 1934 | 100,000 00 | 95,848 76 |
| Dominion of Canada Victory Loan... | 5.925% | Nov. 1, 1934 | 50,000 00 | 48,193 45 |
| Dominion of Canada Victory Loan... | 6.065% | Nov. 1, 1934 | 643,250 00 | 612,584 01 |
| Dominion of Canada Victory Loan... | 6.04% | Nov. 1, 1934 | 130,000 00 | 124,068 64 |
| Dominion of Canada Victory Loan... | 6.125% | Nov. 1, 1934 | 100,000 00 | 94,743 37 |
| Dominion of Canada Victory Loan... | 5.40% | Nov. 1, 1934 | 50,000 00 | 50,437 40 |
| Dominion of Canada Victory Loan... | 5.40% | Nov. 1, 1934 | 100,000 00 | 100,874 81 |
| Toronto, City of..... | 6.325% | June 1, 1940 | 4,000 00 | 3,863 61 |
| Toronto, City of..... | 6.33% | June 1, 1939 | 75,000 00 | 72,488 68 |
| Toronto, City of..... | 6.34% | June 1, 1942 | 21,000 00 | 20,207 34 |
| Toronto, City of..... | 6.25% | 1937–1940 | 130,000 00 | 126,812 52 |
| Toronto, City of..... | 5.875% | June 1, 1937 | 30,000 00 | 30,362 75 |
| Toronto, City of..... | 5.56% | Dec. 1, 1940 | 105,000 00 | 105,260 14 |
| Toronto Harbour Commissioners..... | 5.70% | Sept. 1, 1953 | 51,000 00 | 42,143 38 |
| Toronto Harbour Commissioners..... | 5.30% | Sept. 1, 1953 | 18,000 00 | 15,819 83 |
| Toronto Harbour Commissioners..... | 5.30% | Sept. 1, 1953 | 25,000 00 | 21,971 99 |
| Toronto Harbour Commissioners..... | 5.25% | Sept. 1, 1953 | 141,000 00 | 124,897 54 |
| Toronto Harbour Commissioners..... | 5.25% | Sept. 1, 1953 | 50,000 00 | 44,289 91 |
| **Total Permanent Investments, Schedule 2**..... | | | 3,156,597 66 | 3,015,215 04 |

**SHORT DATE DEPOSITS, SCHEDULE 1**

| | | | |
|---|---|---|---|
| Canada Permanent Mortgage Corporation, Special Deposit..... | 5.50% | Withdrawable as required.... | 350,000 00 |
| Central Canada Loan & Investment Company, Guaranteed Investment Receipt..... | 5.25% & 5.50% | Withdrawable on short notice. | 200,000 00 |
| Huron & Erie Loan & Savings Company, Short Date Debenture..... | 5.50% | Withdrawable on short notice. | 250,000 00 |
| **Total Short Date Deposits, Schedule 1**..... | | | $800,000 00 |

## CHAPTER V

## 1921 OPERATIONS

The final financial statement for 1921 is given as Table 15. Tables 16 to 27 contain accident statistics for 1921, statistics for Schedule 2 and Crown industries being included. All accidents which occurred during 1921 are included, irrespective of the year in which they were reported or compensated.

### Final Financial Figures, Schedule 1, 1921

In Table 15 are contained the final financial figures for 1921, and thus this table shows the actual results for the year which were provisionally stated in Table 1 of the Report for 1921. The net income for the year was $4,760,474.45, and the net expenditure, $4,468,313.63. The balance for the year was $292,160.82, which, added to the balance forward from 1920, $929,043.74, produced a balance as at the end of 1921 of $1,221,204.56, as compared with a provisional balance of $943,938.01.

Following are the final financial figures for Schedule 1 for each year of operation of the Act, and the total to the end of 1921.

| Year | Income | Expenditure |
|---|---|---|
| 1915 | $1,868,983 21 | $1,211,967 33 |
| 1916 | 2,413,879 16 | 2,019,179 33 |
| 1917 | 2,832,208 25 | 2,851,556 51 |
| 1918 | 3,392,573 62 | 3,333,425 59 |
| 1919 | 3,959,930 32 | 4,610,134 02 |
| 1920 | 5,714,447 29 | 5,226,715 33 |
| 1921 | 4,760,474 45 | 4,468,313 63 |
| Totals | $24,942,496 30 | $23,721,291 74 |

### Per Centum of Pay Roll Charged Schedule 1 Employers

In order to determine the average rate charged Schedule 1 employers income must be proportioned to pay roll. The resultant ratio will express the charge, which ratio includes any balance standing to the credit of the classes at the end of the particular year dealt with. The ratios for the various years since the commencement of the Act, and the average rate over those years, are as follows:

| Year | Total Pay Roll | Income | Per Centum Charged |
|---|---|---|---|
| 1915 | $147,602,561 67 | $1,868,983 21 | .0127 |
| 1916 | 220,839,658 19 | 2,413,879 16 | .0109 |
| 1917 | 286,902,695 73 | 2,832,208 25 | .0099 |
| 1918 | 310,450,067 17 | 3,392,573 62 | .0109 |
| 1919 | 325,225,970 37 | 3,959,930 32 | .0122 |
| 1920 | 464,589,210 57 | 5,714,447 29 | .0123 |
| 1921 | 355,259,287 31 | 4,760,474 45 | .0134 |
| All years | $2,110,869,451 01 | $24,942,496 30 | .0118 |

Deducting the balance forward at the end of 1921 of $1,221,204.56, the average cost rate over the seven years of operation was $1.12 for each $100 of pay roll.

### Final Accident Figures, Schedule 1, 1921

In Table 16 is found the number of accidents in Schedule 1, which occurring in 1921 have necessitated payment of compensation or medical aid. Complete figures for each year beginning 1915 are as follows:

| Year | Temporary Medical Aid Only | Disability Compensation | Permanent Disability | Death | Totals |
|---|---|---|---|---|---|
| 1915 | ..... | 7,783 | 1,237 | 219 | 9,239 |
| 1916 | ..... | 13,547 | 2,143 | 281 | 15,971 |
| 1917 | *4,267 | 18,468 | 2,297 | 233 | 25,265 |
| 1918 | 12,822 | 20,349 | 2,303 | 239 | 35,713 |
| 1919 | 11,769 | 18,476 | 2,157 | 227 | 32,629 |
| 1920 | 15,565 | 22,746 | 2,439 | 247 | 40,997 |
| 1921 | 12,136 | 17,861 | 1,723 | 176 | 31,896 |
| Totals | 56,559 | 119,230 | 14,299 | 1,622 | 191,710 |

*Half year only.

### Accident Frequencies, Schedule 1

A basis for the comparison of the frequency of accidents is to be found in correlating the number of accidents with the total number of full-year workers. Eliminating accidents in which medical aid only was paid, the rates for each 100 full-year workers for the different years are:

| Year | Temporary Disability | Permanent Disability | Death | Totals |
|---|---|---|---|---|
| 1915 | 3.63 | .58 | .12 | 4.32 |
| 1916 | 4.99 | .79 | .10 | 5.88 |
| 1917 | 5.78 | .72 | .07 | 6.57 |
| 1918 | 5.81 | .66 | .07 | 6.54 |
| 1919 | 5.81 | .68 | .07 | 6.56 |
| 1920 | 6.23 | .67 | .07 | 6.97 |
| 1921 | 6.25 | .60 | .05 | 6.90 |

On the same basis of calculation, the frequency of medical aid only cases has been: 1918, 3.66; 1919, 3.70; 1920, 4.26; and 1921, 4.24.

### Statistical Distributions

Tables 17 to 27 follow the form of similar tables in previous reports, but include details of Schedule 2 and Crown as well as Schedule 1 accidents. Limitations of space preclude more extensive tabulations but original material by classes has been retained, so that full results accruing from the Board's statistical work may be utilized to the fullest possible degree.

### Month of Occurrence

The month of occurrence of all accidents is shown in Table 17. The month in 1921 in which the greatest number of accidents occurred was July with 3,392 and the low month was December with 2,814. In July, 1921, more deaths occurred than in any other month, there being 36, March being low month with 22.

### Accidents According to Locality

In Table 18 is shown the distribution of accidents according to the county in which they occurred. In York, 7,849 accidents occurred. The next high five counties were Wentworth, Temiskaming, Welland, Essex, and Thunder Bay.

### Time Loss, Age, and Wage

In Table 19 is contained the average age and wage of injured workers and the total and average time losses for each class and for each category of disability. The average age for 1921 was 35.03 years, and the average weekly wages, $25.07. The total time loss in all temporary disability cases, exclusive of cases in which medical aid only was paid, was 478,564 days, or an average of 20.94 days; in permanent disability cases, 190,756 days were lost, an average of 91.49 days, and in death cases, 2,522 days were lost. The average time loss for each case was 26.59 days, and the total time loss, 671,842 days.

### Compensation and Medical Aid Costs, Schedule 1

Table 20 gives the total and average cost of compensation and medical aid by classes in Schedule 1 for each category of disability, according to the nature of the benefit.

The total cost of all accidents was $4,277,034.67, of which $3,630,730.94 was for compensation and $646,303.73 was for medical aid.

Of the $3,630,730.94 compensation costs, $1,062,194.95 was for temporary disability, $1,811,078.65 was for permanent disability, and $757,457.34 was for death.

The average cost of a temporary disability was $80.77, of which $59.47 was for compensation and $21.30 for medical aid. The average cost of a permanent disability was $1,163.90, of which $215.66 was for temporary disability, $835.46 for permanent disability, and $112.78 for medical aid. The average cost of a death was $4,352.43, of which $22.74 was for temporary disability, $112.69 for burial expenses, $48.69 for medical aid, and $4,168.31 for death benefits. The average cost of medical aid in medical aid only cases was $5.19.

### Allegiance of Injured

The allegiance of injured workmen, as taken from their own reports is shown in Table 21. There were 21,850 of British allegiance and 3,415 of foreign allegiance. There were 1,118 Italians, 389 Americans, 384 Russians, and 366 Austrians injured.

### Sex and Marital Condition of Injured

The sex and marital condition of injured workers is given in Table 22. There were 531 females and 24,734 males injured. Of the males 14,880 were married and of the females 66. There were 471 widowers and 37 widows. One single female was killed.

### Duration of Disability

Table 23 shows the week of termination of temporary disabilities. Of a total of 22,849 cases, in 10,287, or 45.0 per cent. of cases, the disability terminated in from one to two weeks; in 4,381 cases, or 19.2 per cent. of cases, in from two to three weeks. There were nine cases which did not terminate within a year.

### Nature of Injuries

Table 24 is divided into three parts: The first part gives nature of temporary disability by classes; the second, the per cent. impairment (groups of ten per cent.) by region of body impaired in permanent disability cases; and the third part contains particulars of industrial disease cases classified by the nature of the disease.

During 1921 there were 7,854 cuts, lacerations and punctures, 5,979 bruises, contusions and abrasions, 2,206 crushing injuries, 2,059 fractures, 2,183 sprains, strains, twistings and wrenchings, 1,181 burns and scalds, 726 eye injuries, 207 dislocations, 125 herniae, 89 cases of concussions, 22 of internal injuries, 12 industrial diseases, and 206 cases of other injuries causing temporary disability.

Of the 2,085 cases of permanent disability, there were 343 cases of disability exceeding ten per cent. of total earning capacity. There were 32 cases of permanent total disability.

There were 12 cases of lead poisoning causing temporary disability.

### Causes of Accidents

Table 25 shows the prime cause of all accidents in 1921. Mechanical causes were responsible for 9,140 cases, or 24.4 per cent. of cases.

### Blood Poisoning Cases

The number of cases in which the seriousness of the accident was due to concurrent or subsequent infection rather than to the agency causing the wound is given in Table 26. There were 2,380 cases, or 9.4 per cent. of cases, so caused, including 12 deaths and 77 cases of permanent disability.

### Death Cases

The nature of awards, the number, relationship, and residence of dependants, as well as time between injury and death, are shown in Table 27.

TABLE 15

## FINAL FINANCIAL STATEMENT FOR 1921, SCHEDULE 1

BY CLASSES

| Class | Income | Expenditure | Balance for 1921 | Balance forward from 1920 | Balance at Dec. 31, 1921 | Class |
|---|---|---|---|---|---|---|
| | $ c. | $ c. | $ c. | $ c. | $ c. | |
| 1 | 717,898 93 | 678,977 04 | 38,921 89 | —19,158 73 | 19,763 16 | 1 |
| 2 | 292,784 72 | 297,952 16 | —5,167 44 | —46,665 95 | —51,833 39 | 2 |
| 3 | 96,208 56 | 85,374 72 | 10,833 84 | 53,495 97 | 64,329 81 | 3 |
| 4 | 215,736 69 | 195,611 19 | 20,125 50 | 43,950 83 | 64,076 33 | 4 |
| 5 | 265,062 06 | 265,800 33 | —738 27 | 53,776 80 | 53,038 53 | 5 |
| 6 | 221,234 64 | 181,864 50 | 39,370 14 | 20,855 53 | 60,225 67 | 6 |
| 7 | 171,780 69 | 158,778 13 | 13,002 56 | 82,172 88 | 95,175 44 | 7 |
| 8 | 135,000 67 | 178,679 17 | —43,678 50 | 18,457 76 | —25,220 74 | 8 |
| 9 | 274,876 08 | 238,963 76 | 35,912 32 | 8,155 13 | 44,067 45 | 9 |
| 10 | 250,205 29 | 207,971 52 | 42,233 77 | 124,015 52 | 166,249 29 | 10 |
| 11 | 255,992 46 | 260,818 31 | —4,825 85 | 92,748 39 | 87,922 54 | 11 |
| 12 | 169,174 98 | 124,904 35 | 44,270 63 | 2,866 39 | 47,137 02 | 12 |
| 13 | 90,999 86 | 85,488 61 | 5,511 25 | —1,940 61 | 3,570 64 | 13 |
| 14 | 74,007 75 | 74,431 60 | —423 85 | 23,159 59 | 22,735 74 | 14 |
| 15 | 207,338 25 | 177,343 69 | 29,994 56 | —1,156 98 | 28,837 58 | 15 |
| 16 | 69,067 57 | 67,900 07 | 1,167 50 | 72,834 10 | 74,001 60 | 16 |
| 17 | 111,030 29 | 119,218 26 | —8,187 97 | 18,255 33 | 10,067 36 | 17 |
| 18 | 38,223 02 | 28,232 90 | 9,990 12 | 23,717 83 | 33,707 95 | 18 |
| 19 | 97,797 37 | 90,866 92 | 6,930 45 | 22,882 93 | 29,813 38 | 19 |
| 20 | 106,744 68 | 106,632 32 | 112 36 | —7,645 34 | —7,532 98 | 20 |
| 21 | 143,849 81 | 106,926 47 | 36,923 34 | 56,949 70 | 93,873 04 | 21 |
| 22 | 86,253 87 | 92,873 18 | —6,619 31 | 3,132 92 | —3,486 39 | 22 |
| 23 | 187,970 21 | 163,150 74 | 24,819 47 | 66,268 39 | 91,087 86 | 23 |
| 24 | 481,236 00 | 479,553 69 | 1,682 31 | 217,915 36 | 219,597 67 | 24 |
| | 4,760,474 45 | 4,468,313 63 | 361,802 01 | 1,005,611 35 | 1,309,278 06 | |
| | | | —69,641 19 | —76,567 61 | —88,073 50 | |
| | | | $292,160 82 | $929,043 74 | $1,221,204 56 | |

TABLE 15—Continued.

BY GROUPS

| Assessments and Compensation | | | Other Receipts and Charges | | | |
|---|---|---|---|---|---|---|
| Group and Class | Assessments | Compensation and Medical Aid | Penalties and Interest | Disaster Reserve, Administration Expenses and Payments to Safety Assns. | Balance from 1920 | Balance as at December 31, 1921 |
| | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| Group 010 | 331,786 47 | 326,008 10 | ..... | ..... | ..... | ..... |
| " 011 | 332,918 16 | 285,599 58 | ..... | ..... | ..... | ..... |
| " 012 | 43,979 81 | 43,086 70 | ..... | ..... | ..... | ..... |
| Class 1 | 708,684 44 | 654,694 38 | 9,214 49 | 24,282 66 | -19,158 73 | 19,763 16 |
| Group 020 | 234,423 28 | 208,856 10 | ..... | ..... | ..... | ..... |
| " 021 | 27,805 94 | 41,008 89 | ..... | ..... | ..... | ..... |
| " 022 | 26,591 81 | 33,408 67 | ..... | ..... | ..... | ..... |
| Class 2 | 288,821 03 | 283,273 66 | 3,963 69 | 14,678 50 | -46,665 95 | -51,833 39 |
| Group 030 | 49,175 32 | 42,457 53 | ..... | ..... | ..... | ..... |
| " 031 | 12,984 25 | 18,976 24 | ..... | ..... | ..... | ..... |
| " 032 | 14,555 70 | 7,775 94 | ..... | ..... | ..... | ..... |
| " 033 | 13,063 58 | 11,423 51 | ..... | ..... | ..... | ..... |
| Class 3 | 89,778 85 | 80,633 22 | 6,429 71 | 4,741 50 | 53,495 97 | 64,329 81 |
| Group 040 | 119,442 32 | 108,236 49 | ..... | ..... | ..... | ..... |
| " 041 | 32,324 95 | 33,735 06 | ..... | ..... | ..... | ..... |
| " 042 | 23,955 69 | 21,283 08 | ..... | ..... | ..... | ..... |
| " 043 | 9,301 87 | 6,269 91 | ..... | ..... | ..... | ..... |
| " 044 | 23,649 74 | 15,457 55 | ..... | ..... | ..... | ..... |
| Class 4 | 208,674 57 | 184,982 09 | 7,062 12 | 10,629 10 | 43,950 83 | 64,076 33 |
| Group 050 | 33,046 42 | 39,211 28 | ..... | ..... | ..... | ..... |
| " 051 | 119,524 21 | 111,159 61 | ..... | ..... | ..... | ..... |
| " 052 | 38,128 17 | 13,971 37 | ..... | ..... | ..... | ..... |
| " 053 | 16,378 75 | 6,802 88 | ..... | ..... | ..... | ..... |
| " 054 | 4,096 98 | 3,528 77 | ..... | ..... | ..... | ..... |
| " 055 | 16,070 87 | 44,101 98 | ..... | ..... | ..... | ..... |
| " 056 | 21,068 43 | 24,901 32 | ..... | ..... | ..... | ..... |
| " 057 | 7,844 02 | 14,520 04 | ..... | ..... | ..... | ..... |
| Class 5 | 256,157 85 | 258,197 25 | 8,904 21 | 7,603 08 | 53,776 80 | 53,038 53 |
| Group 060 | 11,810 97 | 2,885 58 | ..... | ..... | ..... | ..... |
| " 061 | 49,089 15 | 39,936 54 | ..... | ..... | ..... | ..... |
| " 062 | 68,274 96 | 45,831 47 | ..... | ..... | ..... | ..... |
| " 063 | 39,313 48 | 38,460 81 | ..... | ..... | ..... | ..... |
| " 064 | 24,699 14 | 20,900 74 | ..... | ..... | ..... | ..... |
| " 065 | 9,681 42 | 5,764 18 | ..... | ..... | ..... | ..... |
| " 066 | 14,758 95 | 18,790 62 | ..... | ..... | ..... | ..... |
| Class 6 | 217,628 07 | 172,569 94 | 3,606 57 | 9,294 56 | 20,855 53 | 60,225 67 |
| Group 070 | 113,534 10 | 102,925 63 | ..... | ..... | ..... | ..... |
| " 071 | 45,155 48 | 45,941 92 | ..... | ..... | ..... | ..... |
| " 072 | 775 12 | 1,077 18 | ..... | ..... | ..... | ..... |
| Class 7 | 159,464 70 | 149,944 73 | 12,315 99 | 8,833 40 | 82,172 88 | 95,175 44 |

TABLE 15—Continued

| Group and Class | Assessments and Compensation: Assessments | Assessments and Compensation: Compensation and Medical Aid | Other Receipts and Charges: Penalties and Interest | Other Receipts and Charges: Disaster Reserve, Administration Expenses and Payments to Safety Assns. | Other Receipts and Charges: Balance from 1920 | Other Receipts and Charges: Balance as at December 31, 1921 |
|---|---|---|---|---|---|---|
| | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| Group 080 | 52,382 05 | 83,060 48 | ..... | ..... | ..... | ..... |
| " 081 | 19,472 35 | 32,612 60 | ..... | ..... | ..... | ..... |
| " 082 | 41,532 45 | 35,896 24 | ..... | ..... | ..... | ..... |
| " 083 | 18,968 80 | 19,979 73 | ..... | ..... | ..... | ..... |
| Class 8 | 132,355 65 | 171,549 05 | 2,645 02 | 7,130 12 | 18,457 76 | –25,220 74 |
| Group 090 | 28,101 40 | 18,759 85 | ..... | ..... | ..... | ..... |
| " 091 | 42,017 62 | 25,278 74 | ..... | ..... | ..... | ..... |
| " 092 | 12,671 49 | 16,827 10 | ..... | ..... | ..... | ..... |
| " 093 | 44,174 51 | 86,479 69 | ..... | ..... | ..... | ..... |
| " 094 | 127,505 11 | 32,149 05 | ..... | ..... | ..... | ..... |
| " 095 | 13,770 01 | 46,418 22 | ..... | ..... | ..... | ..... |
| Class 9 | 268,240 14 | 225,912 65 | 6,635 94 | 13,051 11 | 8,155 13 | 44,067 45 |
| Group 100 | 23,450 07 | 20,861 24 | ..... | ..... | ..... | ..... |
| " 101 | 75,825 67 | 69,827 05 | ..... | ..... | ..... | ..... |
| " 102 | 22,862 66 | 20,401 09 | ..... | ..... | ..... | ..... |
| " 103 | 41,690 44 | 27,964 14 | ..... | ..... | ..... | ..... |
| " 104 | 25,704 56 | 22,559 65 | ..... | ..... | ..... | ..... |
| " 105 | 17,839 27 | 15,016 73 | ..... | ..... | ..... | ..... |
| " 106 | 16,023 79 | 13,784 62 | ..... | ..... | ..... | ..... |
| " 107 | 7,243 38 | 3,839 97 | ..... | ..... | ..... | ..... |
| Class 10 | 230,639 84 | 194,254 49 | 19,565 45 | 13,717 03 | 124,015 52 | 166,249 29 |
| Group 110 | 76,166 28 | 69,443 01 | ..... | ..... | ..... | ..... |
| " 111 | 99,058 35 | 99,400 02 | ..... | ..... | ..... | ..... |
| " 112 | 22,912 86 | 30,427 21 | ..... | ..... | ..... | ..... |
| " 113 | 45,185 00 | 50,621 42 | ..... | ..... | ..... | ..... |
| Class 11 | 243,322 49 | 249,891 66 | 12,669 97 | 10,926 65 | 92,748 39 | 87,922 54 |
| Group 120 | 37,296 86 | 22,200 15 | ..... | ..... | ..... | ..... |
| " 121 | 61,074 47 | 47,155 99 | ..... | ..... | ..... | ..... |
| " 122 | 31,316 82 | 24,048 28 | ..... | ..... | ..... | ..... |
| " 123 | 15,089 85 | 17,297 00 | ..... | ..... | ..... | ..... |
| " 124 | 17,906 98 | 8,722 75 | ..... | ..... | ..... | ..... |
| Class 12 | 162,684 98 | 119,424 17 | 6,490 00 | 5,480 18 | 2,866 39 | 47,137 02 |
| Group 130 | 67,503 36 | 64,354 80 | ..... | ..... | ..... | ..... |
| " 131 | 22,478 20 | 18,969 86 | ..... | ..... | ..... | ..... |
| Class 13 | 89,981 56 | 83,324 66 | 1,018 30 | 2,163 95 | –1,940 61 | 3,570 64 |
| Group 140 | 70,024 07 | 71,171 40 | ..... | ..... | ..... | ..... |
| Class 14 | 70,024 07 | 71,171 40 | 3,983 68 | 3,260 20 | 23,159 59 | 22,735 74 |
| Group 150 | 41,387 72 | 39,189 98 | ..... | ..... | ..... | ..... |
| " 151 | 31,286 36 | 25,043 34 | ..... | ..... | ..... | ..... |
| " 152 | 42,927 37 | 26,387 04 | ..... | ..... | ..... | ..... |
| " 153 | 18,303 09 | 16,859 66 | ..... | ..... | ..... | ..... |

TABLE 15—Continued

| Group and Class | Assessments and Compensation: Assessments | Assessments and Compensation: Compensation and Medical Aid | Other Receipts and Charges: Penalties and Interest | Other Receipts and Charges: Disaster Reserve, Administration Expenses, and Payments to Safety Assns. | Other Receipts and Charges: Balance from 1920 | Other Receipts and Charges: Balance as at December 31, 1921 |
|---|---|---|---|---|---|---|
| | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| Group 154 | 36,758 57 | 40,988 52 | ..... | ..... | ..... | ..... |
| " 155 | 24,693 96 | 12,674 36 | ..... | ..... | ..... | ..... |
| " 156 | 4,562 82 | 5,773 57 | ..... | ..... | ..... | ..... |
| Class 15 | 199,919 89 | 166,916 47 | 7,418 36 | 10,427 22 | −1,156 98 | 28,837 58 |
| Group 160 | 8,487 75 | 12,628 31 | ..... | ..... | ..... | ..... |
| " 161 | 11,817 73 | 9,474 49 | ..... | ..... | ..... | ..... |
| " 162 | 4,499 26 | 4,754 73 | ..... | ..... | ..... | ..... |
| " 163 | 25,649 02 | 27,283 65 | ..... | ..... | ..... | ..... |
| " 164 | 9,339 57 | 10,945 85 | ..... | ..... | ..... | ..... |
| Class 16 | 59,793 33 | 65,087 03 | 9,274 24 | 2,813 04 | 72,834 10 | 74,001 60 |
| Group 170 | 59,915 09 | 69,620 24 | ..... | ..... | ..... | ..... |
| " 171 | 26,866 13 | 23,577 49 | ..... | ..... | ..... | ..... |
| " 172 | 22,466 19 | 22,159 44 | ..... | ..... | ..... | ..... |
| Class 17 | 109,247 41 | 115,357 17 | 1,782 88 | 3,861 09 | 18,255 33 | 10,067 36 |
| Group 180 | 24,337 00 | 15,673 13 | ..... | ..... | ..... | ..... |
| " 181 | 11,681 61 | 11,089 29 | ..... | ..... | ..... | ..... |
| Class 18 | 36,018 61 | 26,762 42 | 2,204 41 | 1,470 48 | 23,717 83 | 33,707 95 |
| Group 190 | 27,847 62 | 17,991 77 | ..... | ..... | ..... | ..... |
| " 191 | 37,707 94 | 35,085 32 | ..... | ..... | ..... | ..... |
| " 192 | 15,448 11 | 22,838 11 | ..... | ..... | ..... | ..... |
| " 193 | 12,515 10 | 10,610 75 | ..... | ..... | ..... | ..... |
| Class 19 | 93,518 77 | 86,525 95 | 4,278 60 | 4,340 97 | 22,882 93 | 29,813 38 |
| Group 200 | 59,877 92 | 75,312 90 | ..... | ..... | ..... | ..... |
| " 201 | 42,364 21 | 28,234 12 | ..... | ..... | ..... | ..... |
| Class 20 | 102,242 13 | 103,547 02 | 4,502 55 | 3,085 30 | −7,645 34 | −7,532 98 |
| Group 210 | 100,536 53 | 89,793 26 | ..... | ..... | ..... | ..... |
| " 211 | 40,025 06 | 14,124 25 | ..... | ..... | ..... | ..... |
| Class 21 | 140,561 59 | 103,917 51 | 3,288 22 | 3,008 96 | 56,949 70 | 93,873 04 |
| Group 220 | 86,253 87 | 86,783 16 | ..... | ..... | ..... | ..... |
| Class 22 | 86,253 87 | 86,783 16 | ..... | 6,090 02 | 3,132 92 | −3,486 39 |
| Group 230 | 21,059 53 | 25,665 25 | ..... | ..... | ..... | ..... |
| " 231 | 125,539 15 | 105,476 56 | ..... | ..... | ..... | ..... |
| " 232 | 32,471 81 | 26,884 63 | ..... | ..... | ..... | ..... |
| Class 23 | 179,070 49 | 158,026 44 | 8,899 72 | 5,124 30 | 66,268 39 | 91,087 86 |

TABLE 15—Continued.

| Group and Class | Assessments and Compensation: Assessments | Assessments and Compensation: Compensation and Medical Aid | Other Receipts and Charges: Penalties and Interest | Other Receipts and Charges: Disaster Reserve, Administration Expenses, and Payments to Safety Assns. | Other Receipts and Charges: Balance from 1920 | Other Receipts and Charges: Balance as at December 31, 1921 |
|---|---|---|---|---|---|---|
| | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| Group 240 | 70,486 25 | 98,335 32 | ..... | ..... | ..... | ..... |
| " 241 | 17,701 68 | 37,469 02 | ..... | ..... | ..... | ..... |
| " 242 | 63,372 86 | 48,593 46 | ..... | ..... | ..... | ..... |
| " 243 | 11,959 68 | 10,842 65 | ..... | ..... | ..... | ..... |
| " 244 | 57,376 31 | 48,002 99 | ..... | ..... | ..... | ..... |
| " 245 | 39,364 63 | 64,507 23 | ..... | ..... | ..... | ..... |
| " 246 | 21,866 25 | 14,142 40 | ..... | ..... | ..... | ..... |
| " 247 | 12,278 57 | 17,915 48 | ..... | ..... | ..... | ..... |
| " 248 | 159,714 65 | 123,478 98 | ..... | ..... | ..... | ..... |
| " 249 | 7,247 16 | 1,000 62 | ..... | ..... | ..... | ..... |
| Class 24 | 461,368 04 | 464,288 15 | 19,867 96 | 15,265 54 | 217,915 36 | 219,597 67 |
| Schedule 1 | 4,594,452 37 | 4,277,034 67 | 166,022 08 | 191,278 96 | 929,043 74 | 1,221,204 56 |

## TABLE 16

## NUMBER OF ACCIDENTS IN 1921 INVOLVING PAYMENT

| Class | Temporary Disability | | Permanent Disability | Death | Totals |
|---|---|---|---|---|---|
| | Medical Aid only | Compensation | | | |
| 1 | 374 | 2,256 | 242 | 39 | 2,911 |
| 2 | 578 | 1,156 | 68 | 13 | 1,815 |
| 3 | 259 | 451 | 61 | 2 | 773 |
| 4 | 341 | 741 | 151 | 1 | 1,234 |
| 5 | 1,323 | 930 | 78 | 14 | 2,345 |
| 6 | 414 | 737 | 48 | 11 | 1,210 |
| 7 | 205 | 599 | 41 | 5 | 850 |
| 8 | 776 | 854 | 48 | 5 | 1,683 |
| 9 | 1,299 | 1,085 | 101 | 6 | 2,491 |
| 10 | 1,448 | 1,175 | 160 | 4 | 2,787 |
| 11 | 1,539 | 1,169 | 122 | 6 | 2,836 |
| 12 | 471 | 597 | 47 | 7 | 1,122 |
| 13 | 86 | 243 | 26 | 7 | 362 |
| 14 | 237 | 381 | 27 | 1 | 646 |
| 15 | 465 | 855 | 74 | 8 | 1,402 |
| 16 | 404 | 603 | 44 | .. | 1,051 |
| 17 | 344 | 501 | 52 | 4 | 901 |
| 18 | 161 | 201 | 17 | 1 | 380 |
| 19 | 191 | 306 | 49 | 1 | 547 |
| 20 | 66 | 400 | 34 | 6 | 506 |
| 21 | 165 | 489 | 40 | 6 | 700 |
| 22 | 49 | 88 | 10 | 8 | 155 |
| 23 | 356 | 584 | 65 | 4 | 1,009 |
| 24 | 585 | 1,460 | 118 | 17 | 2,180 |
| Schedule 2 | ..... | 4,359 | 296 | 126 | 4,781 |
| Crown Cases | 5 | 629 | 66 | 29 | 729 |
| Totals | 12,141 | 22,849 | 2,085 | 331 | 37,406 |

## TABLE 17

## MONTH OF OCCURRENCE OF ACCIDENTS, 1921

| Month of Occurrence | Temporary Disability | | Permanent Disability | Death | Totals |
|---|---|---|---|---|---|
| | Medical Aid only | Compensation | | | |
| January | 990 | 2,092 | 169 | 31 | 3,282 |
| February | 955 | 1,833 | 172 | 27 | 2,987 |
| March | 1,007 | 1,823 | 165 | 22 | 3,017 |
| April | 1,083 | 1,619 | 172 | 29 | 2,903 |
| May | 1,121 | 1,908 | 159 | 27 | 3,215 |
| June | 1,078 | 1,985 | 204 | 30 | 3,297 |
| July | 1,085 | 2,096 | 175 | 36 | 3,392 |
| August | 1,055 | 1,852 | 173 | 25 | 3,105 |
| September | 956 | 1,880 | 187 | 25 | 3,048 |
| October | 1,031 | 2,047 | 178 | 25 | 3,281 |
| November | 919 | 1,931 | 189 | 26 | 3,065 |
| December | 861 | 1,783 | 142 | 28 | 2,814 |
| Totals | 12,141 | 22,849 | 2,085 | 331 | 37,406 |

## TABLE 18

# LOCALITY OF ACCIDENTS, 1921

| County or District | Temporary Disability | | Permanent Disability | Death | Totals |
|---|---|---|---|---|---|
| | Medical Aid only | Compensation | | | |
| Algoma | 191 | 759 | 55 | 14 | 1,019 |
| Brant | 340 | 527 | 40 | 2 | 909 |
| Bruce | 19 | 125 | 22 | 1 | 167 |
| Carleton | 120 | 586 | 56 | 11 | 773 |
| Dufferin | .... | 19 | .. | .. | 19 |
| Dundas | 8 | 43 | 5 | 1 | 57 |
| Durham | 59 | 107 | 12 | 1 | 179 |
| Elgin | 35 | 261 | 19 | 4 | 319 |
| Essex | 844 | 654 | 75 | 6 | 1,579 |
| Frontenac | 138 | 181 | 20 | 4 | 343 |
| Glengarry | 6 | 43 | 2 | .. | 51 |
| Grenville | 46 | 41 | 5 | 1 | 93 |
| Grey | 169 | 247 | 21 | 2 | 439 |
| Haldimand | 65 | 71 | 6 | .. | 142 |
| Haliburton | 12 | 68 | 11 | 1 | 92 |
| Halton | 60 | 152 | 13 | 2 | 227 |
| Hastings | 122 | 415 | 47 | 8 | 592 |
| Huron | 34 | 112 | 14 | 1 | 161 |
| Kenora | 51 | 213 | 16 | 6 | 286 |
| Kent | 220 | 249 | 23 | 1 | 493 |
| Lambton | 306 | 365 | 26 | 1 | 698 |
| Lanark | 61 | 176 | 9 | 2 | 248 |
| Leeds | 78 | 101 | 7 | 3 | 189 |
| Lennox and Addington | 17 | 53 | 5 | 1 | 76 |
| Lincoln | 264 | 568 | 49 | 9 | 890 |
| Manitoulin | 1 | 18 | 5 | .. | 24 |
| Middlesex | 197 | 695 | 67 | 10 | 969 |
| Muskoka | 17 | 132 | 18 | .. | 167 |
| Nipissing | 53 | 446 | 23 | 10 | 532 |
| Norfolk | 16 | 76 | 13 | 3 | 108 |
| Northumberland | 16 | 104 | 19 | .. | 139 |
| Ontario | 189 | 245 | 30 | 5 | 469 |
| Oxford | 94 | 191 | 20 | 7 | 312 |
| Parry Sound | 44 | 329 | 28 | 6 | 407 |
| Patricia | ... | 1 | ... | ... | 1 |
| Peel | 47 | 89 | 6 | 2 | 144 |
| Perth | 141 | 267 | 27 | 6 | 441 |
| Peterborough | 302 | 383 | 47 | 4 | 736 |
| Prescott | 18 | 49 | 3 | 3 | 73 |
| Prince Edward | ... | 9 | 3 | ... | 12 |
| Rainy River | 37 | 165 | 15 | 6 | 223 |
| Renfrew | 102 | 265 | 33 | 8 | 408 |
| Russell | 51 | 87 | 13 | 2 | 153 |
| Simcoe | 254 | 477 | 50 | 4 | 785 |
| Stormont | 96 | 174 | 33 | 1 | 304 |
| Sudbury | 88 | 574 | 51 | 14 | 727 |
| Temiskaming | 1,505 | 1,158 | 95 | 20 | 2,778 |
| Thunder Bay | 487 | 814 | 53 | 18 | 1,372 |
| Victoria | 58 | 150 | 9 | 3 | 220 |
| Waterloo | 430 | 720 | 59 | 7 | 1,216 |
| Welland | 592 | 1,864 | 165 | 52 | 2,673 |
| Wellington | 178 | 391 | 30 | 8 | 607 |
| Wentworth | 1,277 | 2,000 | 165 | 14 | 3,456 |
| York | 2,584 | 4,788 | 442 | 35 | 7,849 |
| Not in Ontario | 2 | 52 | 5 | 1 | 60 |
| Totals | 12,141 | 22,849 | 2,085 | 331 | 37,406 |

## TABLE 19

## TIME LOSS, AVERAGE AGE, AND AVERAGE WAGE, 1921

| Class | TIME LOSS* | | | | | | AGE | WAGE |
|---|---|---|---|---|---|---|---|---|
| | Temporary Disability | | Permanent Disability | | Death Cases | | All Cases | All Cases |
| | Total Days | Average Days | Total Days | Average Days | Total Days | Average Days | Average Age (Years) | Average Weekly Wage |
| | | | | | | | | $ c. |
| 1 | 57,853 | 25.64 | 22,340 | 92.31 | 4 | 00.10 | 33.60 | 20.29 |
| 2 | 22,841 | 19.75 | 7,629 | 112.19 | 0 | 0 | 33.54 | 27.13 |
| 3 | 8,449 | 18.73 | 2,791 | 45.75 | 0 | 0 | 36.64 | 19.93 |
| 4 | 13.914 | 18.78 | 9,512 | 62.99 | 0 | 0 | 38.73 | 20.88 |
| 5 | 17,364 | 18.67 | 7,534 | 96.59 | 0 | 0 | 34.43 | 28.73 |
| 6 | 13,492 | 18.31 | 4,727 | 98.48 | 9 | 00.82 | 34.36 | 24.72 |
| 7 | 12,608 | 21.05 | 3,323 | 81.05 | 0 | 0 | 34.41 | 25.92 |
| 8 | 16,522 | 19.35 | 4,082 | 85.25 | 32 | 06.40 | 36.54 | 24.90 |
| 9 | 21,123 | 19.47 | 7,463 | 73.89 | 20 | 03.33 | 36.42 | 24.38 |
| 10 | 19,860 | 16.90 | 8,004 | 50.03 | 0 | 0 | 31.45 | 21.92 |
| 11 | 20,696 | 17.70 | 7,826 | 64.15 | 371 | 61.83 | 34.93 | 25.82 |
| 12 | 11,564 | 19.37 | 5,338 | 113.57 | 128 | 18.29 | 35.78 | 25.62 |
| 13 | 5,131 | 21.12 | 2,519 | 96.88 | 0 | 0 | 36.99 | 25.00 |
| 14 | 5,661 | 14.86 | 3,032 | 112.29 | 23 | 23.00 | 34.13 | 23.89 |
| 15 | 17,233 | 20.16 | 5,160 | 69.73 | 397 | 49.63 | 33.97 | 21.88 |
| 16 | 10,936 | 18.14 | 2,538 | 57.68 | .... | .... | 33.38 | 21.83 |
| 17 | 9,250 | 18.46 | 3,517 | 67.63 | 250 | 62.50 | 31.65 | 17.34 |
| 18 | 3,836 | 19.08 | 1,285 | 75.59 | 0 | 0 | 30.86 | 19.83 |
| 19 | 5,703 | 18.64 | 2,997 | 61.16 | 0 | 0 | 26.41 | 20.65 |
| 20 | 9,629 | 24.07 | 2,727 | 80.21 | 18 | 03.60 | 38.40 | 22.72 |
| 21 | 12,787 | 26.17 | 3,125 | 79.13 | 101 | 16.83 | 37.15 | 23.81 |
| 22 | 2,557 | 19.06 | 1,134 | 113.40 | 0 | 0 | 34.74 | 27.91 |
| 23 | 12,081 | 20.69 | 6,082 | 93.57 | 0 | 0 | 33.41 | 28.43 |
| 24 | 34,459 | 16.75 | 13,645 | 115.64 | 84 | 04.94 | 37.56 | 27.42 |
| Schedule 2 | 96,803 | 22.21 | 43,309 | 146.31 | 1,056 | 08.38 | 36.23 | 29.73 |
| Crown.... | 16,212 | 25.77 | 9,117 | 138.14 | 29 | 01.00 | 36.18 | 27.28 |
| All..... | 478,564 | 20.94 | 190,756 | 91.49 | 2,522 | 07.62 | 35.03 | 25.07 |

*This does not include loss of man power by permanent impairment or death.

## TABLE 20—TOTAL AND AVERAGE COMPENSATION AND MEDICAL AID COSTS, 1921, SCHEDULE 1, BY CLASSES.

### Compensation Costs.

| Class | Temporary Disability Cases | | Permanent Disability Cases | | | | Death Cases | | | | | | All Cases | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | For Temporary Disability | | For Temporary Disability | | For Permanent Disability | | For Temporary Disability | | For Death Benefits | | For Funeral Expenses | | | |
| | Total | Average | Total | Average | Total | Average | Total | Average | Total | Average | Total | Average | Total | Average |
| | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| 1 | 156,413 00 | 69 33 | 52,094 27 | 215 27 | 251,863 64 | 1,040 76 | 9 75 | 25 | 78,201 00 | 2,005 15 | 4,344 50 | 111 40 | 542,926 16 | 214 00 |
| 2 | 90,318 03 | 78 13 | 25,792 81 | 379 31 | 93,171 00 | 1,370 16 | 0 | 0 | 30,836 00 | 2,372 00 | 1,582 40 | 121 72 | 241,700 24 | 195 39 |
| 3 | 20,246 34 | 44 89 | 6,790 52 | 111 32 | 28,505 00 | 367 30 | 0 | 0 | 12,535 00 | 6,267 50 | 125 00 | 62 50 | 68,201 86 | 132 69 |
| 4 | 38,409 35 | 51 83 | 23,356 42 | 154 68 | 96,345 00 | 638 05 | 0 | 0 | 0 | 0 | 98 00 | 98 00 | 158,208 77 | 177 17 |
| 5 | 46,556 85 | 50 06 | 23,548 46 | 301 90 | 86,600 00 | 1,110 26 | 0 | 0 | 60,654 00 | 4,332 43 | 1,627 50 | 116 25 | 218,986 81 | 214 27 |
| 6 | 32,228 82 | 43 73 | 12,165 75 | 253 45 | 52,639 00 | 1,096 65 | 38 46 | 3 50 | 53,164 00 | 4,833 09 | 1,199 50 | 109 05 | 151,435 53 | 190 24 |
| 7 | 34,372 01 | 57 38 | 9,775 19 | 238 42 | 50,678 00 | 1,236 05 | 0 | 0 | 35,276 00 | 7,055 20 | 625 00 | 125 00 | 130,726 20 | 202 68 |
| 8 | 31,612 25 | 37 02 | 12,887 86 | 268 50 | 54,581 00 | 1,137 10 | 98 27 | 19 65 | 44,643 00 | 8,928 60 | 588 00 | 117 60 | 144,410 38 | 159 22 |
| 9 | 65,395 36 | 60 27 | 20,693 54 | 204 89 | 55,043 00 | 544 98 | 49 54 | 8 26 | 45,627 00 | 7,604 50 | 610 00 | 101 67 | 187,418 44 | 157 23 |
| 10 | 48,920 99 | 41 63 | 18,968 64 | 118 55 | 74,943 00 | 468 39 | 0 | 0 | 15,508 00 | 3,877 00 | 500 00 | 125 00 | 158,840 63 | 118 63 |
| 11 | 66,613 83 | 56 98 | 21,299 59 | 174 59 | 94,230 00 | 772 38 | 861 86 | 143 64 | 24,297 00 | 4,049 50 | 736 00 | 122 67 | 208,038 28 | 160 40 |
| 12 | 15,144 20 | 25 37 | 14,542 80 | 309 42 | 37,555 00 | 799 04 | 365 23 | 52 18 | 31,808 00 | 4,544 00 | 875 00 | 125 00 | 100,290 23 | 154 06 |
| 13 | 13,548 31 | 55 75 | 6,259 19 | 240 74 | 26,677 00 | 1,026 04 | 0 | 0 | 25,793 00 | 3,684 71 | 731 50 | 104 50 | 73,009 00 | 264 53 |
| 14 | 13,342 69 | 35 02 | 6,939 89 | 257 03 | 38,244 00 | 1,416 44 | 47 92 | 47 92 | 1,250 00 | 1,250 00 | 125 00 | 125 00 | 59,949 50 | 146 58 |
| 15 | 44,335 39 | 51 85 | 12,997 52 | 175 64 | 35,075 00 | 473 99 | 1,515 51 | 189 44 | 44,397 00 | 5,549 63 | 863 00 | 107 88 | 139,183 42 | 148 54 |
| 16 | 27,204 03 | 45 11 | 6,481 00 | 147 30 | 15,691 00 | 356 61 | | | | | | | 49,376 03 | 76 32 |
| 17 | 31,106 32 | 52 09 | 7,506 14 | 144 35 | 45,933 00 | 883 32 | 520 83 | 130 21 | 15,227 00 | 3,806 50 | 500 00 | 125 00 | 100,793 29 | 180 96 |
| 18 | 8,476 96 | 42 17 | 2,843 06 | 167 24 | 7,581 00 | 445 94 | 0 | 0 | 750 00 | 750 00 | 77 00 | 77 00 | 19,728 02 | 90 08 |
| 19 | 29,413 74 | 96 12 | 7,114 37 | 145 19 | 38,537 00 | 786 47 | 0 | 0 | 0 | 0 | 125 00 | 125 00 | 75,190 11 | 211 21 |
| 20 | 40,851 67 | 102 13 | 6,251 92 | 183 88 | 8,686 00 | 255 47 | 42 84 | 7 14 | 33,684 00 | 5,614 00 | 515 00 | 85 83 | 90,031 43 | 204 62 |
| 21 | 27,725 25 | 56 70 | 7,665 14 | 191 63 | 18,659 00 | 466 48 | 214 55 | 35 76 | 32,662 00 | 5,443 67 | 575 00 | 95 83 | 87,500 94 | 163 55 |
| 22 | 9,368 36 | 106 46 | 3,537 32 | 353 73 | 11,886 00 | 1,188 60 | 0 | 0 | 54,777 00 | 6,847 13 | 1,000 00 | 125 00 | 80,568 68 | 760 08 |
| 23 | 59,642 09 | 102 13 | 19,236 21 | 295 94 | 34,082 60 | 524 35 | 0 | 0 | 19,282 00 | 4,820 50 | 500 00 | 125 00 | 132,742 90 | 203 28 |
| 24 | 110,949 11 | 75 99 | 42,831 03 | 362 97 | 182,294 77 | 1,544 87 | 237 18 | 13 95 | 73,251 00 | 4,308 88 | 1,911 00 | 112 41 | 411,474 09 | 257 98 |
| All | 1,062,194 95 | 59 47 | 371,578 64 | 215 66 | 1,439,500 01 | 835 46 | 4,001 94 | 22 74 | 733,622 00 | 4,168 31 | 19,833 40 | 112 69 | 3,630,730 94 | 183 74 |

**TABLE 20—Continued**

**Medical Aid Costs**

| Class | When Medical Aid Only | | In Temporary Disability Cases | | In Permanent Disability Cases | | In Death Cases | | For All Cases | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Average | Total | Average | Total | Average | Total | Average | Total | Average |
| | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| 1 | 3,898 49 | 10 42 | 73,777 34 | 32 70 | 32,854 49 | 135 76 | 1,237 90 | 31 74 | 111,768 22 | 38 40 |
| 2 | 3,553 00 | 6 15 | 27,361 31 | 23 67 | 10,416 76 | 153 19 | 242 35 | 18 64 | 41,573 42 | 22 91 |
| 3 | 1,399 30 | 5 40 | 7,782 16 | 17 26 | 3,131 55 | 51 34 | 118 35 | 59 18 | 12,431 36 | 16 08 |
| 4 | 2,028 10 | 5 95 | 14,433 17 | 19 48 | 10,306 05 | 68 25 | 6 00 | 6 00 | 26,773 32 | 21 70 |
| 5 | 5,221 35 | 3 95 | 20,449 74 | 21 99 | 13,275 15 | 170 19 | 264 20 | 18 87 | 39,210 44 | 16 72 |
| 6 | 2,168 35 | 5 24 | 11,422 94 | 15 50 | 7,419 82 | 154 58 | 123 30 | 11 21 | 21,134 41 | 17 47 |
| 7 | 917 70 | 4 48 | 11,965 69 | 19 98 | 6,272 34 | 152 98 | 62 80 | 12 56 | 19,218 53 | 22 61 |
| 8 | 3,433 75 | 4 42 | 16,876 45 | 19 76 | 6,054 47 | 126 13 | 774 00 | 154 80 | 27,138 67 | 16 13 |
| 9 | 5,275 00 | 4 06 | 24,188 20 | 22 29 | 8,761 06 | 86 74 | 269 95 | 44 99 | 38,494 21 | 15 45 |
| 10 | 7,025 52 | 4 85 | 18,738 95 | 15 95 | 9,609 79 | 60 06 | 39 60 | 9 90 | 35,413 86 | 12 71 |
| 11 | 7,182 25 | 4 67 | 21,394 23 | 18 30 | 11,747 60 | 96 29 | 1,529 30 | 254 88 | 41,853 38 | 14 76 |
| 12 | 2,846 86 | 6 04 | 9,813 72 | 16 44 | 5,924 66 | 126 06 | 548 70 | 78 39 | 19,133 94 | 17 05 |
| 13 | 527 80 | 6 14 | 5,266 95 | 21 67 | 4,365 36 | 167 90 | 155 55 | 22 22 | 10,315 66 | 28 50 |
| 14 | 1,521 80 | 6 42 | 4,484 25 | 11 77 | 5,120 85 | 189 66 | 95 00 | 95 00 | 11,221 90 | 17 37 |
| 15 | 3,115 10 | 6 70 | 16,298 25 | 19 06 | 6,793 30 | 91 80 | 1,526 40 | 190 80 | 27,733 05 | 19 78 |
| 16 | 2,216 85 | 5 49 | 10,015 35 | 16 61 | 3,478 80 | 79 06 | ..... | ..... | 15,711 00 | 14 95 |
| 17 | 2,065 00 | 6 00 | 8,510 65 | 16 99 | 3,817 63 | 73 42 | 170 60 | 42 65 | 14,563 88 | 16 16 |
| 18 | 1,009 05 | 6 27 | 3,861 45 | 19 21 | 2,161 90 | 127 17 | 2 00 | 2 00 | 7,034 40 | 18 51 |
| 19 | 1,138 75 | 5 96 | 5,768 55 | 18 85 | 4,428 54 | 90 38 | 0 | 00 00 | 11,335 84 | 20 72 |
| 20 | 419 20 | 6 35 | 8,751 05 | 21 88 | 4,083 34 | 120 10 | 262 00 | 43 67 | 13,515 59 | 26 71 |
| 21 | 1,163 85 | 7 05 | 10,589 00 | 21 65 | 4,170 82 | 104 27 | 492 90 | 82 15 | 16,416 57 | 23 45 |
| 22 | 438 65 | 8 95 | 3,243 63 | 36 86 | 2,411 30 | 241 13 | 120 90 | 15 11 | 6,214 48 | 40 09 |
| 23 | 1,118 60 | 3 14 | 15,940 72 | 27 30 | 8,202 82 | 126 20 | 21 40 | 5 35 | 25,283 54 | 25 06 |
| 24 | 3,305 70 | 5 65 | 29,488 52 | 20 20 | 19,512 94 | 165 36 | 506 90 | 29 82 | 52,814 06 | 24 23 |
| All | 62,990 02 | 5 19 | 380,422 27 | 21 30 | 194,321 34 | 112 78 | 8,570 10 | 48 69 | 646,303 73 | 20 26 |

TABLE 21

## ALLEGIANCE OF INJURED WORKERS, 1921

| Allegiance to | Temporary Disability | Permanent Disability | Death | Totals |
|---|---|---|---|---|
| Albania | 1 | ..... | ..... | 1 |
| Armenia | 28 | 4 | ..... | 32 |
| Austria | 342 | 14 | 10 | 366 |
| Belgium | 27 | ..... | 1 | 28 |
| Brazil | 3 | ..... | ..... | 3 |
| Bulgaria | 36 | 2 | 1 | 39 |
| Chile | 1 | ..... | ..... | 1 |
| China | 11 | ..... | ..... | 11 |
| Czecho-Slovenia | 37 | 1 | 1 | 39 |
| Denmark | 13 | 2 | 1 | 16 |
| Finland | 135 | 8 | 3 | 146 |
| France | 82 | 4 | 1 | 87 |
| Germany | 20 | 2 | ..... | 22 |
| Great Britain | 19,676 | 1,890 | 284 | 21,850 |
| Greece | 24 | ..... | ..... | 24 |
| Holland | 10 | ..... | 1 | 11 |
| Italy | 1,052 | 56 | 10 | 1,118 |
| Japan | 3 | ..... | ..... | 3 |
| Jugo-Slavia | 24 | 2 | 1 | 27 |
| Lithuania | 13 | ..... | ..... | 13 |
| Mexico | 1 | ..... | ..... | 1 |
| Norway | 18 | ..... | 2 | 20 |
| Persia | 2 | ..... | ..... | 2 |
| Poland | 301 | 20 | 4 | 325 |
| Portugal | 6 | 1 | ..... | 7 |
| Roumania | 138 | 17 | ..... | 155 |
| Russia | 364 | 14 | 6 | 384 |
| Spain | 13 | 1 | ..... | 14 |
| Sweden | 58 | 2 | 1 | 61 |
| Switzerland | 5 | ..... | ..... | 5 |
| Syria | 2 | ..... | ..... | 2 |
| Turkey | 5 | 1 | ..... | 6 |
| Ukraine | 53 | 3 | 1 | 57 |
| United States | 345 | 41 | 3 | 389 |
| Totals | 22,849 | 2,085 | 331 | 25,265 |

## TABLE 22

## SEX AND MARITAL CONDITION OF INJURED WORKERS, 1921

| Sex and Marital Condition | Temporary Disability | Permanent Disability | Death | Totals |
|---|---|---|---|---|
| Males— | | | | |
| Married | 13,395 | 1,284 | 201 | 14,880 |
| Single | 8,245 | 667 | 103 | 9,015 |
| Widowed | 408 | 50 | 13 | 471 |
| Not specified | 335 | 20 | 13 | 368 |
| Totals | 22,383 | 2,021 | 330 | 24,734 |
| Females— | | | | |
| Married | 57 | 9 | ..... | 66 |
| Single | 375 | 52 | 1 | 428 |
| Widowed | 34 | 3 | ..... | 37 |
| Not specified | ..... | ..... | ..... | ..... |
| Totals | 466 | 64 | 1 | 531 |
| Grand Totals | 22,849 | 2,085 | 331 | 25,265 |

## TABLE 23

## WEEK OF TERMINATION OF TEMPORARY DISABILITIES, 1921

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| In | 10,287 | cases | the | disability | terminated | in 1 to 2 | weeks after the accident. |
| " | 4,381 | " | " | " | 2 " 3 | " | " |
| " | 2,682 | " | " | " | 3 " 4 | " | " |
| " | 1,621 | " | " | " | 4 " 5 | " | " |
| " | 1,024 | " | " | " | 5 " 6 | " | " |
| " | 723 | " | " | " | 6 " 7 | " | " |
| " | 516 | " | " | " | 7 " 8 | " | " |
| " | 353 | " | " | " | 8 " 9 | " | " |
| " | 274 | " | " | " | 9 " 10 | " | " |
| " | 203 | " | " | " | 10 " 11 | " | " |
| " | 158 | " | " | " | 11 " 12 | " | " |
| " | 105 | " | " | " | 12 " 13 | " | " |
| " | 85 | " | " | " | 13 " 14 | " | " |
| " | 62 | " | " | " | 14 " 15 | " | " |
| " | 57 | " | " | " | 15 " 16 | " | " |
| " | 30 | " | " | " | 16 " 17 | " | " |
| " | 39 | " | " | " | 17 " 18 | " | " |
| " | 27 | " | " | " | 18 " 19 | " | " |
| " | 32 | " | " | " | 19 " 20 | " | " |
| " | 22 | " | " | " | 20 " 21 | " | " |
| " | 27 | " | " | " | 21 " 22 | " | " |
| " | 21 | " | " | " | 22 " 23 | " | " |
| " | 15 | " | " | " | 23 " 24 | " | " |
| " | 13 | " | " | " | 24 " 25 | " | " |
| " | 5 | " | " | " | 25 " 26 | " | " |
| " | 11 | " | " | " | 26 " 27 | " | " |
| " | 10 | " | " | " | 27 " 28 | " | " |
| " | 5 | " | " | " | 28 " 29 | " | " |
| " | 6 | " | " | " | 29 " 30 | " | " |
| " | 2 | " | " | " | 30 " 31 | " | " |
| " | 9 | " | " | " | 31 " 32 | " | " |
| " | 6 | " | " | " | 32 " 33 | " | " |
| " | 3 | " | " | " | 33 " 34 | " | " |
| " | 2 | " | " | " | 34 " 35 | " | " |
| " | 5 | " | " | " | 35 " 36 | " | " |
| " | 3 | " | " | " | 36 " 37 | " | " |
| " | 2 | " | " | " | 37 " 38 | " | " |
| " | 14 | " | " | " | 38 " 52 | " | " |
| " | 9 | " | " | did not terminate in | | 52 " | " |
| 22,849 Total Cases. | | | | | | | |

TABLE 24

## NATURE OF INJURIES, 1921

### Temporary Disability Cases

| Class. | Bruises, Contusions and Abrasions. | Cuts, Lacerations and Punctures. | Fractures. | Crushes. | Sprains, Strains, Twistings, and Wrenchings. | Burns and Scalds. | Eye Injuries. | Hernia. | Internal Injuries. | Concussions, (brain, spine, etc.) | Dislocations. | All other injuries. | Industrial Diseases (Schedule 3). | Totals. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 619 | 894 | 262 | 172 | 168 | 28 | 44 | 7 | 3 | 5 | 30 | 24 | .... | 2,256 |
| 2 | 330 | 404 | 73 | 148 | 106 | 46 | 21 | 1 | .... | 3 | 16 | 8 | .... | 1,156 |
| 3 | 73 | 271 | 25 | 31 | 22 | 12 | 11 | 1 | 1 | 1 | 3 | .... | .... | 451 |
| 4 | 132 | 411 | 51 | 57 | 39 | 21 | 15 | 2 | 1 | 3 | 7 | 2 | .... | 741 |
| 5 | 259 | 246 | 55 | 162 | 87 | 45 | 63 | 3 | 1 | 1 | 3 | 4 | 1 | 930 |
| 6 | 193 | 235 | 74 | 73 | 68 | 43 | 33 | 3 | 1 | 3 | 7 | 4 | .... | 737 |
| 7 | 173 | 170 | 40 | 47 | 57 | 76 | 27 | .... | .... | 2 | 1 | 6 | .... | 599 |
| 8 | 179 | 209 | 43 | 113 | 53 | 194 | 48 | 6 | .... | 1 | 2 | 2 | 4 | 854 |
| 9 | 276 | 332 | 105 | 131 | 83 | 58 | 71 | 8 | 1 | 3 | 9 | 8 | .... | 1,085 |
| 10 | 166 | 550 | 58 | 131 | 78 | 96 | 71 | 7 | .... | 3 | 6 | 6 | 3 | 1,175 |
| 11 | 257 | 473 | 83 | 99 | 81 | 95 | 61 | 2 | .... | 4 | 5 | 8 | 1 | 1,169 |
| 12 | 149 | 162 | 54 | 57 | 67 | 62 | 20 | 6 | .... | 4 | 4 | 11 | 1 | 597 |
| 13 | 64 | 85 | 28 | 18 | 26 | 4 | 5 | 4 | 1 | 4 | 4 | .... | .... | 243 |
| 14 | 54 | 235 | 25 | 16 | 26 | 13 | 3 | 3 | .... | 2 | 1 | 3 | .... | 381 |
| 15 | 169 | 337 | 85 | 70 | 86 | 57 | 16 | 6 | 2 | 7 | 10 | 10 | .... | 855 |
| 16 | 114 | 249 | 55 | 64 | 45 | 42 | 9 | 3 | .... | .... | 5 | 17 | .... | 603 |
| 17 | 72 | 257 | 35 | 65 | 33 | 16 | 8 | 3 | 1 | 1 | 7 | 3 | .... | 501 |
| 18 | 35 | 111 | 11 | 10 | 11 | 14 | 2 | 3 | 1 | .... | 1 | 2 | .... | 201 |
| 19 | 46 | 131 | 20 | 67 | 24 | 7 | 3 | 2 | .... | 1 | 1 | 3 | 1 | 306 |
| 20 | 151 | 78 | 64 | 43 | 46 | 2 | 4 | 1 | .... | 3 | 7 | 1 | .... | 400 |
| 21 | 156 | 130 | 57 | 65 | 37 | 15 | 7 | 3 | 1 | 2 | 8 | 8 | .... | 489 |
| 22 | 23 | 21 | 12 | 4 | 7 | 10 | 2 | 2 | .... | 2 | 3 | 2 | .... | 88 |
| 23 | 172 | 189 | 53 | 55 | 82 | 11 | 13 | .... | 1 | 4 | 1 | 3 | .... | 584 |
| 24 | 396 | 480 | 177 | 91 | 175 | 48 | 42 | 5 | 1 | 6 | 13 | 25 | 1 | 1,460 |
| Schedule 2 | 1,521 | 1,042 | 433 | 357 | 600 | 145 | 114 | 36 | 5 | 19 | 50 | 37 | .... | 4,359 |
| Crown | 200 | 152 | 81 | 60 | 76 | 21 | 13 | 8 | 1 | 5 | 3 | 9 | .... | 629 |
| All.... | 5,979 | 7,854 | 2,059 | 2,206 | 2,183 | 1,181 | 726 | 125 | 22 | 89 | 207 | 206 | 12 | 22,849 |

TABLE 24—Continued

Permanent Disability Cases

Per Cent. Impairment of Total Earning Capacity

| Part of Body Affected | 0 0-9.9 | 10.0-19.9 | 20.0-29.9 | 30.0-39.9 | 40.0-49.9 | 50.0-59.9 | 60.0-69.9 | 70.0-79.9 | 80.0-89.9 | 90.0-99.9 | 100. | Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| One or more toes | 39 | | | | | | | | | | | 39 |
| Foot | 95 | 6 | 4 | 4 | 1 | | | | | | | 110 |
| Leg | 147 | 4 | 3 | 5 | 9 | 12 | 5 | 1 | | | 9 | 195 |
| Head | 13 | | | 1 | | | | 2 | | | 3 | 19 |
| Face | 1 | | | | | | | | | | | 1 |
| Eye | 69 | 103 | 4 | | 1 | 1 | | | | | 3 | 181 |
| Ear | 7 | | | 1 | | | | | | | | 8 |
| Nose | 1 | | | | | | | | | | | 1 |
| Teeth | 100 | | | | | | | | | | | 100 |
| Arm | 129 | 4 | 4 | 9 | 10 | 4 | 8 | 4 | | | 3 | 175 |
| Hand | 75 | 15 | 15 | 17 | 3 | | 1 | | | | 1 | 127 |
| Thumb and 4 fingers | | | | | | | | | | | | |
| Thumb and 3 fingers | 1 | | 1 | | | | | | | | | 2 |
| Thumb and 2 fingers | | 4 | | | | | | | | | | 4 |
| Thumb and 1 finger | 12 | 3 | | | | | | | | | | 15 |
| Thumb | 171 | | | | | | | | | | | 171 |
| One finger | 638 | 1 | | | | | | | | | | 639 |
| Two fingers | 128 | | | 2 | | | | | | | | 130 |
| Three fingers | 45 | 3 | 2 | | | | | | | | | 50 |
| Four fingers | 16 | 8 | 7 | | | | | | | | | 31 |
| Internal organs | 7 | | | | | | | | | | | 7 |
| All other | 48 | 3 | 4 | | 1 | 6 | 3 | 1 | 1 | | 13 | 80 |
| Totals | 1,742 | 154 | 44 | 39 | 25 | 23 | 17 | 8 | 1 | | 32 | 2,085 |

Industrial Diseases

| Description of Disease | Temporary Disability | Permanent Disability | Death | Totals |
|---|---|---|---|---|
| Lead poisoning or its sequelæ | 12 | | | 12 |
| Totals | 12 | | | 12 |

## TABLE 25

## CAUSES OF ACCIDENTS, 1921

| Cause | Temp. Dis. | | Perm. Dis. | Death | Totals |
|---|---|---|---|---|---|
| | Med. Aid Only. | Compensation. | | | |
| *A. Prime Movers:* | | | | | |
| 1. Motors, engines, fans, pumps, and automatic stokers | 58 | 104 | 30 | 2 | 194 |
| 2. Shafting, coupling, collars, set screws, and keys | 24 | 41 | 7 | 5 | 77 |
| 3. Belts, lines, pulleys, chains, and sprockets | 166 | 283 | 53 | 3 | 505 |
| 4. Gears, cogs, cams, and friction wheels | 46 | 95 | 54 | 1 | 196 |
| Totals | 294 | 523 | 144 | 11 | 972 |
| *B. Working Machines:* | | | | | |
| 1. Brick-making machines | 2 | 7 | 2 | ..... | 11 |
| 2. Glass-making machines | 5 | 4 | ..... | ..... | 9 |
| 3. Pottery-making machines | ..... | 5 | ..... | ..... | 5 |
| 4. Stone-working machines | 2 | 1 | ..... | ..... | 3 |
| 5. Mining machines, n.e.s. | 12 | 22 | 4 | 1 | 39 |
| 6. Mine drills | 129 | 114 | 12 | ..... | 255 |
| 7. Contracting machines | 39 | 93 | 17 | 5 | 154 |
| 8. Metal-working machines, n.e.s. | 300 | 309 | 65 | 2 | 676 |
| 9. Abrasive wheels | 1,307 | 229 | 19 | 1 | 1,556 |
| 10. Lathes | 199 | 132 | 17 | ..... | 348 |
| 11. Pneumatic tools | 360 | 179 | 20 | ..... | 559 |
| 12. Presses | 126 | 223 | 105 | ..... | 454 |
| 13. Wire-working machines | 98 | 29 | 5 | ..... | 132 |
| 14. Welding and heat-cutting machines | 36 | 23 | ..... | ..... | 59 |
| 15. Wood-working machines, n.e.s. | 91 | 157 | 35 | ..... | 283 |
| 16. Planers, jointers, and edgers | 57 | 139 | 76 | 2 | 274 |
| 17. Saws | 244 | 614 | 208 | 2 | 1,068 |
| 18. Shapers, molders, and headers | 28 | 35 | 13 | ..... | 76 |
| 19. Pulp and paper-making machines, n.e.s. | 17 | 45 | 1 | 1 | 64 |
| 20. Barkers | 22 | 37 | 6 | ..... | 65 |
| 21. In-running rolls | 31 | 85 | 10 | ..... | 126 |
| 22. Paper products and printing machines, n.e.s. | 11 | 14 | 3 | ..... | 28 |
| 23. Cutting machines | 10 | 15 | 5 | ..... | 30 |
| 24. Presses | 37 | 79 | 26 | ..... | 142 |
| 25. Stayers | 9 | 28 | 3 | ..... | 40 |
| 26. Tanning machines | 5 | 14 | 3 | ..... | 22 |
| 27. Leather-working machines | 25 | 31 | 9 | ..... | 65 |
| 28. Rubber-working machines | 9 | 24 | 2 | ..... | 35 |
| 29. Textile machines, n.e.s. | 12 | 18 | 9 | ..... | 39 |
| 30. Carders | 7 | 24 | 4 | ..... | 35 |
| 31. Pickers | 4 | 12 | 4 | ..... | 20 |
| 32. Sewers | 39 | 51 | 1 | ..... | 91 |
| 33. Finishers and Launderers | 3 | 12 | 6 | ..... | 21 |
| 34. Knitters | 9 | 19 | 4 | ..... | 32 |
| 35. Cutters | 14 | 22 | 4 | ..... | 40 |
| 36. Weavers | 28 | 41 | 3 | ..... | 72 |
| 37. Spinners | 6 | 6 | 1 | ..... | 13 |
| 38. Flax-working machines | 4 | 38 | 1 | 1 | 44 |
| 39. Food products, laboratory, and tobacco machines | 50 | 68 | 21 | 1 | 140 |
| 40. Bakery machines | 3 | 16 | 7 | ..... | 26 |
| 41. Bottling machines | 15 | 21 | 2 | ..... | 38 |
| 42. Office machines | 2 | 1 | ..... | ..... | 3 |
| Totals | 3,407 | 3,036 | 733 | 16 | 7,192 |

TABLE 25—Continued

| Cause | Temp. Dis. | | Perm. Dis. | Death | Totals |
|---|---|---|---|---|---|
| | Med. Aid Only | Compensation | | | |
| *C. Hoisting Apparatus:* | | | | | |
| 1. Elevators | 26 | 84 | 8 | 5 | 123 |
| 2. Cranes | 40 | 94 | 7 | 2 | 143 |
| 3. Conveyors | 54 | 122 | 13 | 2 | 191 |
| 4. Other hoisting apparatus | 82 | 373 | 54 | 10 | 519 |
| Totals | 202 | 673 | 82 | 19 | 976 |
| *D. Dangerous Substances:* | | | | | |
| 1. Steam escapes | 42 | 131 | 5 | 3 | 181 |
| 2. Explosives | 24 | 105 | 20 | 13 | 162 |
| 3. Electric Currents | 38 | 100 | 25 | 27 | 190 |
| 4. Conflagrations | ..... | 4 | 1 | 1 | 6 |
| 5. Hot and inflammable substances and flames | 360 | 773 | 18 | 6 | 1,157 |
| 6. Corrosive substances | 125 | 155 | 11 | ..... | 291 |
| 7. Poisonous substances | 15 | 61 | 1 | ..... | 77 |
| Totals | 604 | 1,329 | 81 | 50 | 2,064 |
| *E. Stepping on or Striking Against Objects:* | | | | | |
| 1. Stepping on objects | 211 | 457 | 2 | ..... | 670 |
| 2. Striking against objects | 613 | 1,081 | 40 | 4 | 1,738 |
| Totals | 824 | 1,538 | 42 | 4 | 2,408 |
| *F. Falling Objects:* | | | | | |
| 1. Falling objects—from collapse of structures | 5 | 30 | 3 | 2 | 40 |
| 2. Falling objects—from elevations | 175 | 357 | 18 | 8 | 558 |
| 3. Falling objects—into excavations | 4 | 9 | ..... | ..... | 13 |
| 4. Falling objects—in mines and quarries | 185 | 286 | 23 | 11 | 505 |
| 5. Falling objects—other | 42 | 265 | 27 | 15 | 349 |
| Totals | 411 | 947 | 71 | 36 | 1,465 |
| *G. Handling Objects:* | | | | | |
| 1. Heavy objects—loading, carrying, rolling or piling | 2,207 | 5,713 | 235 | 10 | 8,165 |
| 2. Sharp objects | 355 | 458 | 9 | ..... | 822 |
| 3. Hand trucks, carts, and wheelbarrows | 146 | 474 | 7 | 3 | 630 |
| Totals | 2,708 | 6,645 | 251 | 13 | 9,617 |
| *H. Tools* | 944 | 2,287 | 131 | 1 | 3,363 |
| *I. Runaways and Animals:* | | | | | |
| 1. Runaways | 5 | 60 | 7 | 3 | 75 |
| 2. Animals | 33 | 176 | 10 | 1 | 220 |
| Totals | 38 | 236 | 17 | 4 | 295 |

TABLE 25—Continued

| Cause | Temp. Dis. | | Perm. Dis. | Death | Totals |
|---|---|---|---|---|---|
| | Med. Aid Only | Compensation | | | |
| *J. Moving Trains, Vehicles, etc.:* | | | | | |
| 1. Train wrecks | 1 | 51 | 8 | 11 | 71 |
| 2. Caught in switch or hit fixed objects | ..... | 35 | 5 | 2 | 42 |
| 3. Struck by or caught between cars and engines | 6 | 94 | 34 | 38 | 172 |
| 4. Other causes, cars and engines | 4 | 47 | 8 | 2 | 61 |
| 5. Mine and quarry cars | 44 | 83 | 17 | 4 | 148 |
| 6. Automobiles and other power vehicles | 61 | 262 | 21 | 10 | 354 |
| 7. Animal drawn vehicles | 20 | 181 | 8 | 4 | 213 |
| 8. Boats—power driven | 2 | 17 | 2 | ..... | 21 |
| 9. All other | 1 | ..... | 1 | ..... | 2 |
| Totals | 139 | 770 | 104 | 71 | 1,084 |
| *K. Falls of Persons:* | | | | | |
| 1. Fall—from elevations | 59 | 481 | 58 | 15 | 613 |
| 2. Fall—from ladders | 63 | 280 | 27 | 5 | 375 |
| 3. Fall—into excavations, pits, and shafts | 17 | 151 | 12 | 5 | 185 |
| 4. Fall—on level | 404 | 1,803 | 57 | 3 | 2,267 |
| 5. Fall—into elevator shafts | 4 | 9 | 3 | 3 | 19 |
| 6. Fall—from vehicles | 40 | 547 | 49 | 19 | 655 |
| 7. Fall—from collapse of support | 33 | 260 | 42 | 10 | 345 |
| 8. Fall—on steps or stairways | 44 | 156 | 11 | 1 | 212 |
| 9. Fall—into tanks and vats | ..... | 4 | ..... | ..... | 4 |
| 10. Fall—from tool slipping | 19 | 127 | 5 | ..... | 151 |
| Totals | 683 | 3,818 | 264 | 61 | 4,826 |
| *L. All Other Causes:* | | | | | |
| 1. Flying fragments | 1,739 | 667 | 140 | 2 | 2,548 |
| 2. Doors, gates, windows, and covers | 86 | 189 | 12 | 1 | 288 |
| 3. Inhalation of gases, fumes, etc | 17 | 23 | ..... | 1 | 41 |
| 4. Immersion in water and drenchings | 1 | 4 | ..... | 25 | 30 |
| 5. Exposure to elements | 24 | 70 | 3 | 5 | 102 |
| 6. Violence | 9 | 19 | 1 | 1 | 30 |
| 7. Cave-ins | 6 | 69 | 7 | 9 | 91 |
| 8. Not elsewhere specified | 5 | 6 | 2 | 1 | 14 |
| Totals | 1,887 | 1,047 | 165 | 45 | 3,144 |
| Grand Totals | 12,141 | 22,849 | 2,085 | 331 | 37,406 |

## TABLE 26

## BLOOD-POISONING CASES, 1921

| | |
|---|---|
| Ascribed to time of injury | 243 |
| Developed 1 day after injury | 458 |
| " 2 days " " | 360 |
| " 3 " " " | 292 |
| " 4 " " " | 246 |
| " 5 " " " | 168 |
| " 6 " " " | 115 |
| " 7 " " " | 113 |
| " 8 " " " | 44 |
| " 9 " " " | 37 |
| " 10 " " " | 43 |
| " 11 " " " | 28 |
| " 12 " " " | 17 |
| " 13 " " " | 20 |
| " 14 " " " | 23 |
| " 15 " " " | 8 |
| " 16 " " " | 11 |
| " 17 " " " | 5 |
| " 18 " " " | 8 |
| " 19 " " " | 2 |
| " 20 " " " | 5 |
| " 21 " " " | 7 |
| " 22 " " " | 3 |
| " 23 " " " | 4 |
| " 24 " " " | 4 |
| " 25 " " " | 1 |
| " 26 " " " | 2 |
| " 27 " " " | 2 |
| " 28 " " " | 5 |
| " 29 " " " | 1 |
| " 30 " " " | 1 |
| " 31 " " " | 2 |
| " 32 " " " | 1 |
| " 33 " " " | 1 |
| " 34 " " " | 1 |
| " 36 " " " | 1 |
| " 40 " " " | 1 |
| " 51 " " " | 2 |
| " 55 " " " | 1 |
| " 56 " " " | 1 |
| " 62 " " " | 1 |
| " 84 " " " | 1 |
| " 102 " " " | 1 |
| " 159 " " " | 1 |
| Immobilized joints due to infections | 37 |
| Amputations due to infections | 37 |
| Permanent eye injuries due to infections | 3 |
| Deaths due to infections | 12 |
| Total Cases Infections | 2,380 |

TABLE 27

## DEATH CASES, 1921

### Number of Cases

| | |
|---|---|
| Pension Awards | 187 |
| Limited Pension Awards | 3 |
| Lump Sums | 52 |
| Funeral Expenses, Medical Aid only | 36 |
| Medical Aid only | 1 |
| Funeral Expenses only | 52 |
| Total | 331 |

### Number, Dependancy, Relationship and Residence of Dependants

| Relationship of Dependants | Totally Dependent | Partially Dependent | Resident in in Ontario | Not Resident in Ontario |
|---|---|---|---|---|
| Widow | 173 | 5 | 168 | 10 |
| Child | 301 | 8 | 282 | 27 |
| Mother | 3 | 45 | 35 | 13 |
| Foster Mother of Child | 1 | .. | 1 | .. |
| Father | 2 | 29 | 23 | 8 |
| Other | 2 | 5 | 7 | .. |
| Totals | 482 | 92 | 516 | 58 |

### Time between Injury and Death

| | | | | | | |
|---|---|---|---|---|---|---|
| 4 | workmen | survived | 1 | day | after | accident |
| 4 | " | " | 2 | days | " | " |
| 4 | " | " | 3 | " | " | " |
| 5 | " | " | 4 | " | " | " |
| 3 | " | " | 6 | " | " | " |
| 1 | " | " | 7 | " | " | " |
| 1 | " | " | 8 | " | " | " |
| 1 | " | " | 9 | " | " | " |
| 2 | " | " | 10 | " | " | " |
| 3 | " | " | 11 | " | " | " |
| 3 | " | " | 12 | " | " | " |
| 1 | " | " | 13 | " | " | " |
| 1 | " | " | 17 | " | " | " |
| 1 | " | " | 18 | " | " | " |
| 1 | " | " | 19 | " | " | " |
| 3 | " | " | 20 | " | " | " |
| 1 | " | " | 22 | " | " | " |
| 1 | " | " | 24 | " | " | " |
| 1 | " | " | 29 | " | " | " |
| 1 | " | " | 32 | " | " | " |
| 1 | " | " | 44 | " | " | " |
| 1 | " | " | 52 | " | " | " |
| 1 | " | " | 56 | " | " | " |
| 1 | " | " | 103 | " | " | " |
| 1 | " | " | 114 | " | " | " |
| 1 | " | " | 179 | " | " | " |
| 1 | " | " | 206 | " | " | " |
| 1 | " | " | 250 | " | " | " |
| 1 | " | " | 309 | " | " | " |

# APPENDIX

## WORKMEN'S PENSION TABLE: VALUE OF $1.00 A MONTH FOR LIFE

United States Census Life Table, 1910: 5% compounded half-yearly.

| Age | Evaluation | Age | Evaluation | Age | Evaluation |
|---|---|---|---|---|---|
| | | 36 | $174.01 | 61 | $108.78 |
| 12 | $208.75 | 37 | 172,13 | 62 | 105.67 |
| 13 | 207.54 | 38 | 170.20 | 63 | 102.55 |
| 14 | 206.29 | 39 | 168.22 | 64 | 99.43 |
| 15 | 205.02 | 40 | 166.16 | 65 | 96.33 |
| 16 | 203.74 | 41 | 164.04 | 66 | 93.22 |
| 17 | 202.43 | 42 | 161.84 | 67 | 90.11 |
| 18 | 201.14 | 43 | 159.59 | 68 | 86.99 |
| 19 | 199.87 | 44 | 157.28 | 69 | 83.89 |
| 20 | 198.63 | 45 | 154.90 | 70 | 80.79 |
| 21 | 197.41 | 46 | 152.46 | 71 | 77.70 |
| 22 | 196.21 | 47 | 149.96 | 72 | 74.64 |
| 23 | 194.96 | 48 | 147.40 | 73 | 71.63 |
| 24 | 193.64 | 49 | 144.75 | 74 | 68.68 |
| 25 | 192.26 | 50 | 142.03 | 75 | 65.80 |
| 26 | 190.82 | 51 | 139.19 | 76 | 63.05 |
| 27 | 189.31 | 52 | 136.26 | 77 | 60.40 |
| 28 | 187.76 | 53 | 133.27 | 78 | 57.81 |
| 29 | 186.18 | 54 | 130.25 | 79 | 55.28 |
| 30 | 184.55 | 55 | 127.20 | 80 | 52.84 |
| 31 | 182.87 | 56 | 124.15 | | |
| 32 | 181.16 | 57 | 121.11 | | |
| 33 | 179.42 | 58 | 118.06 | | |
| 34 | 177.64 | 59 | 114.99 | | |
| 35 | 175.85 | 60 | 111.90 | | |

# WIDOWS' PENSION TABLE: VALUE OF $40 A MONTH TO DEATH OR RE-MARRIAGE WITH A BONUS OF TWO YEARS' COMPENSATION IN A LUMP SUM ON RE-MARRIAGE

**Rate 5% per annum compounded half-yearly. Re-marriage, Dutch State Insurance Fund: Mortality, United States Life Tables, 1910. Life Tables for white females.**

| Age | Evaluation | Age | Evaluation | Age | Evaluation |
|---|---|---|---|---|---|
| 20 | $4,152.02 | 45 | $6,103.06 | 70 | $3,380.73 |
| 21 | 4,243.44 | 46 | 6,059.74 | 71 | 3,255.28 |
| 22 | 4,341.30 | 47 | 6,006.24 | 72 | 3,132.24 |
| 23 | 4,455.58 | 48 | 5,942.77 | 73 | 3,010.81 |
| 24 | 4,559.68 | 49 | 5,870.57 | 74 | 2,890.16 |
| 25 | 4,676.60 | 50 | 5,789.36 | 75 | 2,770.52 |
| 26 | 4,798.06 | 51 | 5,699.93 | 76 | 2,651.83 |
| 27 | 4,922.85 | 52 | 5,603.12 | 77 | 2,534.28 |
| 28 | 5,049.55 | 53 | 5,499.96 | 78 | 2,418.73 |
| 29 | 5,176.55 | 54 | 5,392.01 | 79 | 2,306.59 |
| 30 | 5,302.20 | 55 | 5,280.07 | 80 | 2,199.68 |
| 31 | 5,425.50 | 56 | 5,165.16 | 81 | 2,101.71 |
| 32 | 5,542.85 | 57 | 5,048.24 | 82 | 2,013.40 |
| 33 | 5,654.60 | 58 | 4,928.75 | 83 | 1,931.02 |
| 34 | 5,758.29 | 59 | 4,806.46 | 84 | 1,849.79 |
| 35 | 5,852.73 | 60 | 4,681.26 | | |
| 36 | 5,936.48 | 61 | 4,553.66 | | |
| 37 | 6,008.41 | 62 | 4,424.04 | | |
| 38 | 6,066.90 | 63 | 4,293.43 | | |
| 39 | 6,144.41 | 64 | 4,162.95 | | |
| 40 | 6,144.15 | 65 | 4,032.32 | | |
| 41 | 6,161.58 | 66 | 3,900.58 | | |
| 42 | 6,165.90 | 67 | 3,768.85 | | |
| 43 | 6,157.07 | 68 | 3,637.82 | | |
| 44 | 6,135.91 | 69 | 3,508.60 | | |

## CHILDREN'S PENSION TABLE: VALUE OF $10 A MONTH TO DEATH OR AGE 16

United States Life Table, 1916: 5% compounded half-yearly

| Age | Evaluation | Age | Evaluation |
|---|---|---|---|
| 0-0 | $1,116.24 | 1 | $1,197.78 |
| 0-1 | 1,162.15 | 2 | 1,168.32 |
| 0-2 | 1,170.92 | 3 | 1,119.53 |
| 0-3 | 1,177.60 | 4 | 1,062.43 |
| 0-4 | 1,182.68 | 5 | 999.51 |
| 0-5 | 1,186.65 | 6 | 932.07 |
| 0-6 | 1,189.83 | 7 | 860.20 |
| 0-7 | 1,192.34 | 8 | 783.88 |
| 0-8 | 1,194.34 | 9 | 703.06 |
| 0-9 | 1,195.84 | 10 | 617.64 |
| 0-10 | 1,196.91 | 11 | 527.53 |
| 0-11 | 1,197.55 | 12 | 432.57 |
| | | 13 | 332.64 |
| | | 14 | 227.44 |
| | | 15 | 116.66 |
| | | 16 | 0 |

## ANNUITY TABLE USED IN SCHEDULE 2 PERMANENT DISABILITY CASES

Used in commutations under Section 26 of the Act and based on the Imperial Life Table.

| Age | $100 Annuity, Payable Monthly | Age | $100 Annuity, Payable Monthly | Age | $100 Annuity, Payable Monthly |
|---|---|---|---|---|---|
| 20 | $2,170 | 40 | $1,737 | 60 | $1,141 |
| 21 | 2,153 | 41 | 1,710 | 61 | 1,109 |
| 22 | 2,137 | 42 | 1,681 | 62 | 1,077 |
| 23 | 2,120 | 43 | 1,652 | 63 | 1,045 |
| 24 | 2,102 | 44 | 1,622 | 64 | 1,014 |
| 25 | 2,083 | 45 | 1,591 | 65 | 981 |
| 26 | 2,064 | 46 | 1,560 | 66 | 950 |
| 27 | 2,043 | 47 | 1,528 | 67 | 919 |
| 28 | 2,023 | 48 | 1,496 | 68 | 888 |
| 29 | 2,002 | 49 | 1,464 | 69 | 857 |
| 30 | 1,980 | 50 | 1,431 | 70 | 826 |
| 31 | 1,958 | 51 | 1,401 | 71 | 795 |
| 32 | 1,936 | 52 | 1,374 | 72 | 764 |
| 33 | 1,913 | 53 | 1,348 | 73 | 734 |
| 34 | 1,890 | 54 | 1,322 | 74 | 705 |
| 35 | 1,866 | 55 | 1,294 | 75 | 677 |
| 36 | 1,841 | 56 | 1,266 | 76 | 650 |
| 37 | 1,816 | 57 | 1,236 | 77 | 623 |
| 38 | 1,790 | 58 | 1,205 | 78 | 598 |
| 39 | 1,764 | 59 | 1,173 | 79 | 573 |
| | | | | 80 | 549 |

# PERMANENT PARTIAL DISABILITY RATING SCHEDULE

**Used as a Guide**

| Permanent Injury | Per Cent. of Earning Capacity |
|---|---|
| *Loss of* | |
| ARM —at shoulder | 70 |
| —between elbow and shoulder | 60 to 70 |
| —at elbow | 60 |
| —between wrist and elbow | 37.5 to 60 |
| HAND —at wrist | 37.5 |
| FOUR FINGERS | 27.5 |
| THUMB—both phalanges | 6 |
| —one phalange | 3.5 |
| INDEX FINGER: | |
| —three phalanges | 3.5 |
| —two phalanges | 2.5 |
| —one phalange | 1 |
| MIDDLE FINGER: | |
| —three phalanges | 2.5 |
| —two phalanges | 1.5 |
| —one phalange | .7 |
| RING FINGER: | |
| —three phalanges | 2 |
| —two phalanges | 1 |
| —one phalange | .5 |
| LITTLE FINGER: | |
| —three phalanges | 1.5 |
| —two phalanges | .7 |
| —one phalange | .5 |
| METACARPALS: | |
| —first or second (additional) | 4 |
| —third, fourth, or fifth (additional) | 3 |
| LEG —at hip | 85 |
| —between knee and hip | 50 to 85 |
| —at knee | 50 |
| —between ankle and knee | 30 to 50 |
| FOOT —at ankle | 30 |
| —forepart | 25 |
| TOES —all | 5 |
| —great, both phalanges | 2.5 |
| one phalange | 1 |
| —other than great, if more than one toe lost, each | .5 |
| *Loss of Movement of* | |
| ELBOW—at right angles | 20 |
| WRIST | 10 |
| THUMB—at both joints | 4 |
| —distal joint | 1.5 |
| FINGERS—distal and second joints as loss of two phalanges. | |
| —second joint as one-half value of finger. | |
| *Loss of Movement of* | |
| KNEE | 15 to 50 |
| ANKLE | 10 |
| GREAT TOE—two phalanges | 1 |
| *Loss of* | |
| EYE—eye out | 18 |
| —sight of | 16 |
| —lens of | 12 |
| —sight of, except perception of light | 15 |
| HEARING—both ears | 30 |
| —one ear | 3 |

Loss of use of member to be treated as loss of member.

Injuries to left arm or hand, except distal phalange of thumb, to be rated at 90 per cent. of above ratings.

Workmen under 21 years of age to be rated on basis of not less than average wages.

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# AGREEMENT AND CONTRACT

WITH

## THE UNITED PRESS, LIMITED

in connection with the Printing and Binding for the

## LEGISLATIVE ASSEMBLY OF ONTARIO

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PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO

---

TORONTO

Published by CLARKSON W. JAMES, Printer to the King's Most Excellent Majesty

1922

Printed by
THE UNITED PRESS, LIMITED
400 Richmond St. W.
TORONTO

# AGREEMENT AND CONTRACT WITH THE UNITED PRESS, LIMITED, IN CONNECTION WITH THE PRINTING AND BINDING FOR THE LEGISLATIVE ASSEMBLY OF ONTARIO.

This Agreement, made the first day of December, 1922, between The United Press, Limited, of the City of Toronto, of the First Part; and the Hon. Peter Smith, Provincial Treasurer, on behalf of His Majesty the King, of the Second Part.

Witnesseth, that the party of the First Part has agreed and does hereby agree with the party of the Second Part, and his successors and assigns that the party of the First Part will do and perform in a proper and workmanlike manner all the printing and binding for the service of the several departments connected with the Government of Ontario, including all the printing and binding (except as hereinafter mentioned, and except ruling, printing and binding blank books, binding newspapers and Gazettes, and rebinding for libraries, the printing of envelopes, the printing and binding for the Province of Ontario Savings Office, binding done in Government libraries and binding done outside of Toronto for the Government libraries) required by the Legislative Assembly, and the publication and issue of the Ontario Gazette, and will furnish all materials required therefor, except the paper on which impressions are to be printed and the necessary engravings, at the times and within the periods and upon the terms and conditions stated in the annexed specifications for and during the period of five years, to be computed from the first day of December, 1922. Provided, and it is hereby agreed, that publication in a foreign language, examination papers required by the Department of Education, and ten thousand dollars worth annually of local printing and binding required for the Government Institutions outside the City of Toronto are not to be deemed within the contract or the specifications hereunto annexed.

The party of the first part agrees in all things to conform to, fulfil and abide by the said specifications to the full and entire satisfaction of the King's Printer for Ontario for the time being.

The party of the second part, for himself and his successors, has promised and agreed, and does hereby promise and agree to cause all the said work at the respective departments and all other the printing and binding hereinbefore mentioned, saving and excepting the exceptions hereinbefore particularly mentioned, to be given to the party of the first part, and to pay for the same at the prices and in the manner and at the times as near as conveniently may be, and according to the terms and conditions in the said specifications mentioned. Provided, that where a large amount of work is to be done within a limited period, and it is in the opinion of the King's Printer impracticable for the party of the first part to accomplish such work within such period, the party of the second part may cause to be done elsewhere so much of the said work as the King's Printer shall after due enquiry report, that on account of such inability the public interest requires that it should be done elsewhere.

It is hereby further agreed that if the Lieutenant-Governor-in-Council shall be of opinion that the work to be performed under this contract is not

being performed or there is danger that it may not be performed in a proper manner, and with due despatch, and that it is expedient in the public interest that this contract shall be cancelled, he may by Order-in-Council terminate the same, and from the day named in such Order-in-Council this agreement shall, so far as any provision therein contained binds the party of the second part, be determined, but such determination shall not bar the right of His Majesty, or of the party of the second part, to recover damages for any breach thereof theretofore committed by the party of the first part or for any expense beyond such contract prices which His Majesty or the party of the second part may be put to in having the work covered by the said contract thereafter done and performed.

It is also distinctly understood and agreed that in order to have any work done at the time at which it is required the party of the first part shall whenever necessary keep a proper and sufficient staff at work at night.

The party of the first part also agrees to establish and keep up convenient means of telephonic communication between their printing and binding establishment or establishments and the departments of the Government by means of the central office at Toronto.

It is further distinctly agreed that no work shall be paid for until proper vouchers and accounts in the forms settled by the King's Printer are furnished, but these provisions shall not prevent the party of the first part receiving part payment on estimates of work performed where a large order is being filled, and the King's Printer deems it reasonable that such part payment should be made, but in every such case if the portion of the work done should be lost, destroyed or injured through fire, accident or other cause, His Majesty, or the party of the second part, shall not suffer on this account, but the portion lost or destroyed or injured shall be made good, and the order shall be fully performed and completed by the party of the first part, and the amount paid credited on account of such work when completed.

It is also expressly agreed that the party of the first part shall not in any way without the express consent in writing of the party of the second part or his successors assign any rights conferred upon the party of the first part by this contract, and in case the party of the first part or any other person entitled to any right by virtue of this contract shall assign the same to any other person without the said consent, the right of the party of the first part or such other person under this contract, shall at the discretion of the party of the second part and his successors thereupon cease and become forfeit and absolutely at an end.

It is also expressly agreed that if the party of the first part takes the benefit of any Act in force respecting bankrupts or insolvents, or shall make a general assignment for the benefit of his creditors, or if the printing plant of the party of the first part, or any considerable part thereof is taken in execution, the Lieutenant-Governor-in-Council may terminate this contract, and re-let the work to be done thereunder, or any part thereunder, and the party of the first part and his sureties shall remain liable for any increased price occasioned thereby.

It is hereby further agreed that this contract is subject to ratification by vote of the Legislative Assembly, and that the same and everything therein

contained shall be void and of no effect unless the same is approved by resolution of the Assembly at its next session.

In witness whereof the parties hereunto have to these presents set their hand and seals at the City of Toronto, on the day and year first above written.

Signed, sealed and delivered
in the presence of

THE UNITED PRESS, LIMITED,

Sgd. C. W. JAMES. Sgd. E. PALTER, Pres.
Sgd. C. GARFUNKEL, Sec.-Treas.

(SEAL)

Sgd. J. T. WHITE. Sgd. P. SMITH,
Treasurer of Ontario.

(SEAL)

FOR THE PRINTING AND BINDING IN PART I., COMPOSED OF "ORDERS OF THE DAY," "VOTES AND PROCEEDINGS," BILLS AND STATUTES, AND THE BINDING OF SAME.

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## PART I.

### COMPOSITION, ETC.

1.—Book work composition shall include Orders of the Day, Votes and Proceedings, Bills, Statutes (except Revised Statutes).

2.—A page of printed matter, unless otherwise specified, shall be 30 x 50 ems 12 pt. measurement. As for the Statutes, the width of the matter shall be 23 ems 12 pt. measurement, and the side notes 4 ems 12 pt.; depth, 50 ems. Each size of type shall be measured separately on each page and no charge to be made for blank space in any case.

3.—Composition shall be classed under two heads; plain work, catalogue and tabular work. Plain work shall be understood as the matter usually contained in books and pamphlets, and shall be charged one price. Catalogue and tabular work shall be measured according to the scale of the International Typographical Union now in use.

4.—Statutes and Bills will usually be in 11 point; the Orders of the Day and Votes and Proceedings in 10 point; Schedules and Forms at the end of Bills shall be in 8 point, or in such type as the King's Printer may order.

5.—Side notes shall be printed in 6 point type, or in any other type approved by the King's Printer. Side notes will not be more than 4 ems wide, 12 pt. measurement, unless specially ordered.

6.—"Fair Copy" shall be furnished by the King's Printer, and shall be set up and proof-read and corrected by the Contractor and two galley proofs of same after corrections are made, and also of a further revised proof if necessary shall be promptly furnished to the King's Printer free of charge.

7.—Composition for Bills shall be charged once only, but the matter shall be kept standing until permission to distribute is given by the King's Printer. In the case of alterations in Bills, the proof of the Bill showing the alterations made, with the time spent thereon marked in red ink, shall be returned to the King's Printer along with the proof as corrected. The time to be allowed for alterations shall in each case be certified by the King's Printer. Every reprint of the Bills, and the recasting of the Bills for Statutes, shall be charged one-quarter of the price of new matter, which shall include making-up, etc., and alterations to the extent of 10 per cent. Two galley proofs, etc., to be furnished free of charge as in Section 6. No charge will be allowed for night work.

8.—Composition per 1,000 ems, 55c.

9.—Alterations per hour, $1.00.

10.—Proofs per galley in excess of number required free under Sections 6 and 7, 10 cents.

## PRESS WORK.

11.—Press work shall be reckoned in tokens of 250 impressions each. A form shall consist of not more than sixteen pages. No charge will be allowed for night work, locking-up, making ready, or for keeping presses standing for return of proof. Good book ink shall be used.

12.—Two, three, five, six or seven pages of matter, being a section of any volume of the Statutes, Votes, etc., shall be worked—two or three as a section of four—and five, six or seven as a section of eight pages, unless otherwise ordered.

13.—Press work, per token, black ink, 52 cents.

14.—Allowance for waste including proof paper to be 2 per cent.

## BINDING STATUTES, VOTES, ETC.

15.—Binding shall include cutting, folding, stitching, trimming, pressing and lettering in ink or gold on the back or sides, or both, as may be shown by the sample submitted or as may be ordered by the King's Printer. A volume of 40 sections shall be considered a standard volume. Volumes over 40 sections to be charged pro rata according to number of sections.

16.—All books shall be bound in Case Binding, viz.: Case Binding shall mean books strongly sewn on two cords with mull and paper lining down the inside of the back. Any books imperfectly bound or deficient in material shall be perfected at the expense of the Contractor.

17.—Cutting, folding, stitching, sewing, trimming in quantities of:—

| Stitching<br>With no paper covers | Per vol. of 1 sec. | Per vol. of 2 secs. | Per vol. of 3 to 5 secs. | Per vol. of 6 to 9 secs. | Per vol. of 10 to 14 secs. | Per vol. of 15 to 20 secs. | Per vol. of 21 to 30 secs. | Per vol. of 31 to 40 secs. | Per vol. of 41 to 50 secs. | Per vol. of 51 to 57 secs. |
|---|---|---|---|---|---|---|---|---|---|---|
| Stitching | | | | | | | | | | |
| (a) 250 to 500.... | ¼c | ⅕c | ⅜c | 1⅙c | 1⅜c | 2½c | 3¼c | 4¼c | | |
| (b) 501 to 1,000.... | ⅓c | ⅕c | ⅜c | 1½c | 1⅜c | 2½c | 3¼c | 4¼c | | |
| (c) 1,001 to 2,000.... | ⅖c | 3/10c | ⅜c | 1 1/10c | 1⅜c | 2¼c | 3½c | 4 1/10c | | |
| (d) 2,001 to 5,000.... | ⅖c | 3/10c | ⅜c | 1 1/10c | 1⅜c | 2¼c | 3½c | 4 1/10c | | |
| Sewing | | | | | | | | | | |
| (e) Per 500 copies.... | | | | | | | | | 11½c | 14½c |

18.—Five copies of Bills, after third reading, for Royal Assent printed on one side of half sheet of 16 lb. white foolscap, the top fastened with parchment and ribbon. Charge to include composition, making-up, etc. Paper, press work, parchment, ribbon, etc., per half sheet, 27 cents.

19.—Royal Octavo, full Buckram, Stiff boards, Lettered in Gold on back, per volume, 24 cents.

20.—Punching holes per 500, 15 cents.

21.—Folding per 1,000, 22 cents.

22.—No charge will be allowed for cutting.

FOR THE PRINTING AND BINDING IN PART II., COMPOSED OF DEPARTMENTAL REPORTS, PARLIAMENTARY RETURNS, BULLETINS, ETC.

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## PART II.

### COMPOSITION, ETC.

1.—Book work composition shall include Departmental Reports, Parliamentary Returns, Bulletins, etc.

2.—A page of printed matter, unless otherwise specified, shall be 30 x 50 ems 12 pt. measurement. Each size of type shall be measured separately on each page and no charge to be made for blank space in any case.

3.—Composition shall be classed under two heads; plain work, catalogue and tabular work. Plain work shall be understood as the matter usually contained in books and pamphlets, and shall be charged single price. Catalogue and tabular work shall be measured according to the scale of the International Typographical Union now in use. All cuts inserted and worked off in the printed forms shall be reckoned as plain matter.

4.—Departmental Reports and Returns, Bulletins, etc., will be printed in 10 point type, or in such other type as the King's Printer may order; extracts and figure work in Reports and Returns, etc., will be printed in 8 point type, or in such type as the King's Printer may order.

5.—Fifteen hundred pages of type shall, if required, be kept standing during the pleasure of the King's Printer, without charge. Type either in galley or page form shall not be distributed until ordered by the King's Printer. No charge shall be made for type so kept standing, but if used again on the order of the King's Printer, one-quarter of the price of new matter shall be paid for each using, which shall include making-up, etc., and alterations to the extent of 10 per cent. No charge will be allowed for night work.

6.—"Fair Copy" shall be furnished by the King's Printer, and shall be set up and proof-read and corrected by the Contractor and two galley proofs of same after corrections are made, and also of a further revised proof if necessary shall be promptly furnished to the King's Printer free of charge. Two copies of a revised proof made up in page form shall be furnished free of charge, if required. Subsequent proofs rendered necessary by failure of the Contractor to make corrections shall not be charged for. Additions made after first setting shall be measured as for original matter. No charge will be allowed for night work.

7.—Composition per 1,000 ems, 53 cents.

8.—Alterations per hour, $1.00.

9.—Proofs per galley in excess of number required free under Section 6 10 cents.

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## PRESS WORK.

10.—Press work shall be reckoned in tokens of 250 impressions each. A form shall consist of not more than sixteen pages. No charge will be allowed for night work, locking-up, making ready, or for keeping presses standing for return of proof. Good book ink shall be used.

11.—Two, three, five, six or seven pages of matter, being a section of any volume of any Report, Book or Pamphlet, etc., shall be worked—two or three as a section of four—and five, six or seven as a section of eight pages, unless otherwise ordered.

12.—Press work, per token, black ink, 34½ cents.

13.—Press work, per token, coloured ink, 39 cents.

14.—Press work, per token, coated paper, 44 cents.

15.—Allowance for waste including proof paper to be 2 per cent.

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## BINDING JOURNALS, DEPARTMENTAL REPORTS, ETC.

16.—Binding shall include cutting, folding, stitching, trimming, pressing and lettering in ink or gold on the back or sides, or both, as may be shown by the sample submitted or as may be ordered by the King's Printer. A volume of 40 sections shall be considered a standard volume. Volumes over 40 sections to be charged pro rata according to number of sections. Inserting single leaves, tables, plates or unfolded maps to be charged each as a section.

17.—All books shall be bound in one or two styles, viz.:—Case Binding or Library Binding. Case Binding shall mean books strongly sewn on two cords with mull and paper lining down the inside of the back. Library Binding shall mean books strongly sewn on three cords and laced in through the boards, with headband and triple hollow lining as preparation for cover. Any books imperfectly bound or deficient in material shall be perfected at the expense of the Contractor.

18.—Folding, stitching, sewing, trimming and binding in paper covers (the covers being printed), Books, Pamphlets, Departmental Reports, or any other printed matter, per volume, in quantities of:—

| | Per vol. of 1 sec. | Per vol. of 2 secs. | Per vol. of 3 to 5 secs. | Per vol. of 6 to 9 secs. | Per vol. of 10 to 14 secs. | Per vol. of 15 to 20 secs. | Per vol. of 21 to 30 secs. | Per vol. of 31 to 40 secs. | Per vol. of 41 to 50 secs. | Per vol. of 51 to 75 secs. |
|---|---|---|---|---|---|---|---|---|---|---|
| Stitching | | | | | | | | | | |
| (a) 250 to 500.. | $\frac{1}{2}$c | $\frac{1}{2}$c | $\frac{3}{4}$c | $1\frac{1}{4}$c | $1\frac{1}{4}$c | $2\frac{2}{3}$c | 3 $\frac{2}{3}$c | 4 $\frac{1}{3}$c | | |
| (b) 501 to 1,000.. | $\frac{1}{2}$c | $\frac{1}{2}$c | $\frac{3}{4}$c | $1\frac{1}{4}$c | $1\frac{1}{4}$c | $2\frac{2}{3}$c | 3 $\frac{2}{3}$c | 4 $\frac{1}{3}$c | | |
| (c) 1,001 to 2,000.. | $\frac{1}{2}$c | $\frac{1}{2}$c | $1\frac{7}{10}$c | $1\frac{1}{5}$c | $1\frac{1}{2}$c | $2\frac{1}{3}$c | $3\frac{3}{10}$c | $4\frac{3}{10}$c | | |
| (d) 2,001 to 5,000.. | $\frac{1}{2}$c | $\frac{1}{2}$c | $1\frac{7}{10}$c | $1\frac{1}{5}$c | $1\frac{1}{2}$c | $2\frac{1}{3}$c | $3\frac{3}{10}$c | $4\frac{3}{10}$c | | |
| (e) 5,001 to 10,000.. | $\frac{1}{2}$c | $\frac{1}{2}$c | $1\frac{7}{10}$c | $1\frac{1}{5}$c | $1\frac{1}{2}$c | $2\frac{1}{3}$c | $3\frac{3}{10}$c | $4\frac{3}{10}$c | | |
| (f) 10,001 to 25,000.. | $\frac{1}{2}$c | $\frac{1}{2}$c | $\frac{3}{4}$c | $1\frac{1}{4}$c | $1\frac{1}{3}$c | $2\frac{1}{4}$c | $3\frac{1}{10}$c | $4\frac{1}{10}$c | | |
| (g) 25,001 to 35,000.. | $\frac{1}{2}$c | $\frac{1}{2}$c | $\frac{3}{4}$c | $1\frac{1}{4}$c | $1\frac{1}{3}$c | $2\frac{1}{4}$c | $3\frac{1}{10}$c | $4\frac{1}{10}$c | | |
| Sewing | | | | | | | | | | |
| (h) Per 500 copies | | | | | | | | | $11\frac{1}{2}$c | $14\frac{1}{2}$c |

19.—Stitched pamphlets where there is no paper cover, 85 per cent. of the above scale.

20.—A section shall consist of sixteen pages, except as to clauses 11 and 16.

21.—Pasting on single leaves, per leaf, 1/5 cent.

22.—Cutting out part of a section and inserting a new leaf or leaves in lieu thereof, per section 2/5 cent.

23.—Tables and Maps which require folding, each insertion, 2/5 cent.

24.—Cutting, per ream, 15 cents.

25.—Royal Octavo, Full Cloth, Stiff boards, Lettered in Gold on back or side, per vol., 21 cents.

26.—Royal Octavo, half Roan (Coloured), Cloth sides, Lettered in Gold on back or side, per vol., 37 cents.

27.—Royal Octavo, full Morocco, complete, per vol., $2.75.

28.—Limp, flush, edges turned over, stamped or lettered on side in ink or gold, with blind border, in books of 144 pages:—

| | Ink. | Gold. |
|---|---|---|
| Royal Octavo, full Cloth, per volume | 16 cents. | 19 cents. |
| Royal Octavo, full Skiver, per volume | 42 cents. | 45 cents. |
| Royal Octavo, full Roan, per volume | 41 cents. | 44 cents. |
| Royal Octavo, full Buckram, per volume | 18 cents. | 21 cents. |

## PART III.—THE ONTARIO OFFICIAL GAZETTE.

1.—The Ontario Official Gazette to be printed on quad cap paper, in 8 point type, and to measure 5,000 ems to page. Catalogue and tabular work shall be measured according to the scale of the International Typographical Union now in use. The King's Printer to supply the paper.

2.—Where matter is used more than once, composition to be charged once only. No allowance to be made for night work, making up, locking up, making ready, etc., or for keeping the press standing for return of proof.

3.—The Contractor will keep a register of all the advertisements, indicating the date when received, the party from whom received, the date of first insertion, the number of lines and the number of times inserted, and will carefully preserve the vouchers for each transaction.

4.—The Contractor to collect in advance all charges for advertisements and subscriptions according to the scale which will be furnished him, and the Contractor will render a monthly account of his cash receipts to the King's Printer. When the said account is checked by the King's Printer the Contractor shall pay over the amount due from him forthwith by accepted cheque in favour of the Treasurer of Ontario. The Contractor will be held liable for any loss by departure from the rule to collect in advance.

5.—The Contractor shall complete the Gazette, whatever size it shall be, every Saturday, and have it delivered or posted not later than the following Monday, except under special instructions.

6.—"Fair Copy" shall be furnished and shall be set up and proof-read and corrected by the Contractor, and ten galley proofs of a revised proof shall be promptly furnished to the King's Printer free of charge. Two copies of a revised proof made up in page form shall be furnished free of charge, if required. Subsequent proofs rendered necessary by failure of the Contractor to make corrections, shall not be charged for. Additions made after first setting shall be measured as for original matter. No charge will be allowed for standing matter. No charge will be allowed for night work.

7.—Composition—Changes, standing matter, etc., to be subject to the same rules as above prescribed—per one thousand ems, 48 cents.

8.—Press work, per token of 250 impressions, good black ink, 42½ cents.

9.—Proofs—per galley in excess of number required free, 10 cents.

10.—Binding to include cutting, folding and stitching, per section of eight pages or under, per thousand copies, $1.80.

11.—Wrapping, addressing, mailing or delivering, as may be directed by the King's Printer, per thousand copies, $2.25.

12.—Allowance for keeping accounts, advertisements and subscriptions in Official Gazette, percentage on money collected, 3 per cent.

13.—Allowance for waste including proof paper, 2 per cent.

## FOR THE PRINTING AND BINDING IN PART IV., COMPOSED OF JOB WORK, DEPARTMENTAL CIRCULARS, PAMPHLETS, FORMS, ETC.

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### PART IV.—JOB WORK.—DEPARTMENTAL CIRCULARS, PAMPHLETS, FORMS, ETC.

1.—Any order for Printing that would come under the general category of job printing rather than book printing, shall be included under this head.

2.—The Contractor shall select the style of type to be used and arrange the matter in size of type, etc., to the satisfaction of the King's Printer. No type smaller than 8 point shall be used in any circular or form without the written approval of the King's Printer. Where a specific article is mentioned the price shall mean the price for the finished article, including paper, etc., as School Registers, Poll Books, etc. The King's Printer will supply the stock where not otherwise specified.

3.—The total charge for composition, making up, locking up forms, etc., to be for a minimum of 1,000 ems. If the total measurement of all the type used in any form is more than 1,000 ems, each size type is to be measured and to be paid for at the contract rate per 1,000 ems.

4.—Catalogue and tabular work shall be measured according to the scale of the International Typographical Union now in use.

5.—All Circulars shall be stitched with one or two stitches as may be ordered.

6.—Where specific articles are to be printed or old forms followed, the Contractor shall be guided with respect to the character of the work by the samples submitted by the King's Printer, subject to such variations as the King's Printer may order.

7.—Where electros, stereos, or other plates, are supplied by the King's Printer, no charges shall be allowed except for locking up and press work, unless when used with type matter, when plates will measure as plain matter in largest size of type used in forms.

8.—"Fair Copy" shall be furnished by the King's Printer, and shall be set up and proof-read and corrected by the Contractor, and two galley proofs of a revised proof shall be promptly furnished to the King's Printer free of charge. Two copies of a further revised proof in page form shall be furnished free of charge if required. Subsequent proofs rendered necessary by failure of the Contractor to make corrections shall not be charged for. Additions or alterations made after first setting shall be measured as for original matter. No charge will be allowed for night work.

9.—Cutting, stitching, trimming, and binding in paper covers, the covers being printed, Departmental Circulars, Pamphlets, Forms, etc., or any other printed matter not otherwise specified, per copy, in quantities of:—

| | Per copy of 1 sec. | Per coy of 2 secs. | Per copy of 3 to 5 secs. | Per copy of 6 to 9 secs. |
|---|---|---|---|---|
| (a) 250 to 500 | $\frac{1}{2}$c | $\frac{1}{2}$c | $\frac{1}{2}$c | $\frac{1}{2}$c |
| (b) 501 to 1,000 | $\frac{1}{2}$c | $\frac{1}{2}$c | $\frac{1}{2}$c | $\frac{1}{2}$c |
| (c) 1,001 to 2,000 | $\frac{3}{5}$c | $\frac{1}{2}$c | $\frac{1}{2}$c | $\frac{1}{2}$c |
| (d) 2,001 to 5,000 | $\frac{3}{4}$c | $\frac{1}{2}$c | $\frac{1}{2}$c | $\frac{1}{2}$c |

10.—Where there is no paper cover, 85 per cent. of the above scale.

11.—Note.—A section shall consist of sixteen pages, except as to Clauses 13 and 16.

12.—Cutting out part of Section and inserting a new leaf or leaves in lieu thereof, per section, 2/5 cent.

13.—Inserting single leaves, tables, plates, or unfolded maps, to be charged each as a section.

14.—Tables and Maps which require folding, each insertion, 2/5 cent.

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## PRESS WORK, ETC.

15.—Press work shall be reckoned in tokens of 250 impressions each. A form shall consist of not more than sixteen pages. No charge shall be allowed for night work, making-up, locking-up, making ready, or for keeping the press standing for return of proofs. Stock may be run two-on, four-on, or in any way ordered by the King's Printer. Good book ink shall be used.

16.—Two, three, five, six or seven pages of matter, being a section of any circular, pamphlet, etc., shall be worked, two or three as a section of four pages, and five, six or seven as a section of eight pages, unless otherwise ordered.

17.—Press work, per token, black ink on paper, cotton or parchment, 25 2/3 cents.

18.—Press work, per token, coloured ink, 28½ cents

19.—Press work, per token, on coated paper, 28½ c nts.

20.—Allowance for waste including proof paper to be 2 per cent.

21.—Composition, per 1,000 ems, 46 cents.

22.—Proofs per galley in excess of number required free, 10 cents.

23.—Locking-up plates or blocks per form of 16 pages, $1.90.

24.—Public School Registers, complete, including paper, etc., per 1,000, $115.00.

25.—High School Registers, complete, including paper, etc., per 1,000, $75.00.

26.—Poll Books, complete, including paper, etc., per 500, $63.00.

27.—Folding (other than binding), per 1,000 folds, 22 cents.

28.—Numbering, per 500, 15 cents.

29.—Perforating, per 500, 17 cents.

30.—Scoring, per 500, 25 cents.

31.—Padding, with stiffback, stitched at head, cloth over back and perforated, per pad, 5 cents.

32.—Padding, with stiffback, gummed at head or side, per pad, 2½ cents.

33.—Cutting to size, per ream, 15 cents.

34.—Putting on seals, per 500, 90 cents.

35.—Eyeleting, per 500 eyelets, 65 cents.

36.—Eyeleting and reinforcing with cloth or card, per 500 eyelets, $1.80.

37.—Punching per hole, per 500, 15 cents.

38.—Gathering, per 500, 30 cents.

39.—Gumming wrappers, and cutting corners, etc., of same, per 500, $1.25.

40.—Wrapping pamphlets, etc. (no charge for gumming or tying), per 500, 65 cents.

41.—Bronzing, any colour, per 1,000, $2.25.

42.—Embossing on printed form or heading, any colour, per 1,000, $3.10.

## RULING.

43.—Down-lining and double heads with not more than 1 inch space between, and without lift, to be considered one run; and cross lines in alignment, one run to sheet; stock may be run 2-on, or in any way ordered by the King's Printer. For each run of the machine in any number of colours required on the page and in one direction, both sides if necessary, per run, per ream of 500 sheets, $1.00.

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## GENERAL CONDITIONS.

1.—The Contractors will do press work in respect of stereotypes, engravings, or other plates supplied by the King's Printer, or on his behalf, charging only for time occupied in imposing such plates and press work at the rate herein tendered for.

2.—Paper will be supplied by the King's Printer, except where otherwise mentioned.

3.—The Contractors shall without charge for conveyance or messengers send to the order of the King's Printer for copy, proofs, material, books, etc., twice daily, or as often as the King's Printer may require—except in the case of Bills, etc., required for the session of the Legislative Assembly—and shall give receipts, and thereafter be responsible for same except through loss by fire.

4.—The Journals and Sessional papers shall be completed and placed in the office of the King's Printer within two months after the close of each session. The Statutes to take precedence and be finished for distribution within thirty days of the close of the Session.

5.—All proofs, books and printed matter shall be delivered at the several offices in such a manner as may be directed by the King's Printer, without charge for parcelling or delivery. One sample of all work shall be rendered to the King's Printer with a receipted delivery slip, and an endorsement of charges detailed on the sample, and he shall examine and approve of such before he certifies payment thereof.

6.—Accounts shall be rendered fortnightly to the King's Printer, and payment made monthly from the Provincial Treasury for all work, excepting that pertaining to the Sessional work of the Legislative Assembly, from which 20 per cent. shall be withheld till the work pertaining to the Session has been satisfactorily completed.

7.—The Contractors shall perform the work in a workmanlike manner, to the satisfaction of the King's Printer, and should the work fall short of the requirements of the King's Printer, the right is reserved to have it performed elsewhere, deducting from the account the difference, if any, in cost. No extra charge will be allowed for night work, pressure of work, or for delay of copy or proofs.

8.—Should any Contractor fail to carry on his contract satisfactorily, the King's Printer may give him written notice of the defects and failures which have been made and require said Contractor forthwith to remedy the same In the event of such defects and failures not being remedied within seven days from date of notice, the Government may cancel the contract.

9.—In all matters relating to the contracts, the Contractors shall be subject to the direction of the King's Printer. Provided, however, that the Contrac ors may appeal from any ruling of the King's Printer to the Executive Council whose decision on the points of dispute shall be final.

10.—Any work required by the Government or Departments, the character of which is not closely defined in these specifications, must be submitted to the King's Printer, and a price settled in writing before the work is commenced. When the price cannot be agreed upon, the King's Printer may order the work done elsewhere if a lower charge is obtainable.

11.—Tenderers may ascertain the approximate quantities of composition and press work for the Votes and Proceedings, the Journals of the House, the Bills, Statutes, Reports, etc., by a perusal of the aforesaid documents at the office of the King's Printer, who shall submit the same for their investigation, covering the last preceding three years, if required.

12.—Approximate quantities of all work can also be ascertained from the King's Printer, who will exhibit forms, etc., of last year. The Government does not guarantee that a similar number of forms, etc., will be printed under any contract which may be made with the tenderer. The forms, etc., submitted to indicate the style of work to be done, and as far as practicable for the tenderer to ascertain from such forms, etc., an estimate of the amount required by the Government and Legislature.

13.—These specifications are meant and understood to cover all of the public printing, binding, etc., of the Government and Legislature of the Province of Ontario, as well as the Departments thereof; excepting the printing of envelopes, publication in a foreign language, examination papers required by the Education Department, the Province of Ontario Savings office, repairing done in Government Libraries; and also binding done in Government Libraries, and binding done outside of Toronto for the Government Libraries; and also ten thousand dollars' worth annually of local printing and binding required for Government Institutions outside of Toronto.

14.—Good and sufficient security in the sum of five thousand dollars ($5,000) must be furnished by the Contractors for the due fulfilment of the contracts under Parts I. and II.; and in the sum of two thousand five hundred dollars ($2,500), for the due fulfilment of the contracts under Parts III. and IV. The contract must not be sub-let, assigned or sold.

15.—In case of a dispute between the Contractor and his Employees, the question in dispute shall be referred to a board of three Arbitrators, one of whom shall be appointed by the Contractor, another by the Employees, and such two to appoint a third. In case of their inability to agree on such appointment the third arbitrator shall be appointed by the Executive Council. The decision of this Board of Arbitrators on all matters referred to them shall be binding upon all parties concerned.

16.—The Contractor must pay the rate of wages generally accepted as prevailing from time to time in the district in which the work is being done.

Know all men by these presents, that Joseph Schwartz, Toronto, Manufacturer, is bound unto Peter Smith, Provincial Treasurer, his successors and assigns on behalf of our Sovereign Lord the King and his successors, in the penal sum of $5,000, to be paid to the said Peter Smith on behalf of our Sovereign Lord the King and his successors for which payment well and truly to be made, he binds himself, his heirs, executors and administrators firmly by these presents.

Sealed with his seal and dated this first day of December, 1922.

The condition of this obligation is such that if The United Press, Limited, and its successors shall faithfully and truly perform and observe in and by a certain contract for the performing of certain printing and binding made at the City of Toronto, and bearing date the first day of December, 1922, between the said The United Press, Limited, of the first part, and the said Peter Smith, of the other part, and hereunto annexed and shall do and perform all the work and furnish all the materials mentioned and referred to in the said contract and the specifications thereunto annexed in accordance with the terms of the said contract, then this obligation shall be void, otherwise to remain in full force and effect.

Signed, sealed and delivered
in the presence of

J. T. WHITE. Signature:

JOSEPH SCHWARTZ.

[SEAL]

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Know all men by these presents, that Charles Draimin, Toronto, Merchant, is bound unto Peter Smith, Provincial Treasurer, his successors and assigns on behalf of our Sovereign Lord the King and his successors, in the penal sum of $5,000, to be paid to the said Peter Smith on behalf of our Sovereign Lord the King and his successors for which payment well and truly to be made, he binds himself his heirs, executors and administrators firmly by these presents.

Sealed with his seal and dated this first day of December, 1922.

The condition of this obligation is such that if The United Press, Limited, and its successors shall faithfully and truly perform and observe in and by a certain contract for the performing of certain printing and binding made at the City of Toronto, and bearing date the first day of December, 1922, between the said The United Press, Limited, of the first part, and the said Peter Smith, of the other part, and hereunto annexed and shall do and perform all the work and furnish all the materials mentioned and referred to in the said contract and the specifications thereunto annexed in accordance with the terms of the said contract, then this obligation shall be void, otherwise to remain in full force and effect.

Signed, sealed and delivered
in the presence of

J. T. WHITE. Signature:

CHARLES DRAIMIN.

[SEAL]

Know all men by these presents, that Moses Gelber, Toronto, Manufacturer, is bound unto Peter Smith, Provincial Treasurer, his successors and assigns on behalf of our Sovereign Lord the King and his successors, in the penal sum of $5,000, to be paid to the said Peter Smith on behalf of our Sovereign Lord the King and his successors for which payment well and truly to be made, he binds himself, his heirs, executors and administrators firmly by these presents.

Sealed with his seal and dated this first day of December, 1922.

The condition of this obligation is such that if The United Press, Limited, and its successors shall faithfully and truly perform and observe in and by a certain contract for the performing of certain printing and binding made at the City of Toronto, and bearing date the first day of December, 1922, between the said The United Press, Limited, of the first part, and the said Peter Smith, of the other part, and hereunto annexed and shall do and perform all the work and furnish all the materials mentioned and referred to in the said contract and the specifications thereunto annexed in accordance with the terms of the said contract, then this obligation shall be void, otherwise to remain in full force and effect.

Signed, sealed and delivered
in the presence of

J. T. White. Signature:

Moses Gelber.

[seal.]

# AGREEMENT AND CONTRACT

WITH

## THE UNITED PRESS, LIMITED

in connection with the Binding, etc., for the

## LEGISLATIVE ASSEMBLY OF ONTARIO

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PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO

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TORONTO:

Published by CLARKSON W. JAMES, Printer to the King's Most Excellent Majesty

1922

Printed by
THE UNITED PRESS LIMITED
400 Richmond St. W.
TORONTO

AGREEMENT AND CONTRACT

WITH

# THE UNITED PRESS LIMITED

In connection with the Binding, etc., for the
Legislative Assembly of Ontario

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This Agreement made the 1st day of December, 1922,

BETWEEN:

THE UNITED PRESS, LIMITED, of the City of Toronto,

OF THE FIRST PART,

and

THE HONOURABLE PETER SMITH, Treasurer of Ontario, on behalf of HIS MAJESTY THE KING,

OF THE SECOND PART.

Witnesseth that the party of the First Part has agreed and does hereby agree with the party of the Second Part, his successors and assigns that the party of the First Part will do and perform in a proper and workmanlike manner all the ruling, printing and binding, and binding blank books, newspapers and Gazettes, and rebinding for libraries for the service of the several Departments connected with the Government of Ontario (except as hereinafter mentioned) required by the Legislative Assembly, and will furnish all materials required therefor, except the paper on which impressions are to be printed, at the times and within the periods and at the prices and upon the terms and conditions stated in the annexed specifications for and during the period of five years, to be computed from the first day of December, 1922. Provided, and it is hereby agreed that ten thousand dollars worth annually of local printing and binding required for the Government institutions outside of the City of Toronto, binding for the Province of Ontario Savings Office, binding done in Government Libraries and binding done outside of Toronto for the Government Libraries are not to be deemed within the contract or the specifications hereunto annexed.

The party of the First Part agrees in all things to conform to, fulfil and abide by the said specifications to the full and entire satisfaction of the King's Printer for Ontario for the time being.

The party of the Second Part for himself and his successors has promised and agreed and does hereby promise and agree to cause all the said work at the respective Departments, saving and excepting the exceptions hereinbefore mentioned, to be given to the party of the First Part, and to pay for the same at the prices and in the manner and at the times as near as conveniently may be, and according to the terms and conditions in the said specifications mentioned. Provided that where a large amount of work is to be done within a limited period, and it is in the opinion of the King's Printer impracticable for the party of the First Part to accomplish such work within such period, the party of the Second Part or his successors may cause to be done elsewhere so much of the said work as the King's Printer shall, after due enquiry, report that on account of such inability the public interest requires that it should be done elsewhere.

It is hereby agreed that if the Lieutenant-Governor-in-Council shall be of opinion that the work to be performed is not being performed or there is danger that it may not be performed in a proper manner and with due despatch,

and that it is expedient in the public interest that this contract shall be cancelled, he may, by Order-in-Council, terminate the same; and from the day named in such Order-in-Council, this agreement shall so far as any provision therein contained binds His Majesty, be determined; but such determination shall not bar the right of His Majesty of the party of the Second Part and his successors to recover damages for any breach thereof theretofore committed by the party of the First Part, or for any expense beyond such contract prices which His Majesty or the party of the Second Part and his successors may be put to in having the work covered by the said contract thereafter done and performed.

The party of the First Part also agrees to establish and keep up convenient means of telephonic communication between their printing and binding establishment or establishments and the Departments of the Government by means of the central office at Toronto.

It is further distinctly agreed that no work shall be paid for until the proper vouchers and accounts in the forms settled by the King's Printer are furnished.

It is also expressly agreed that the party of the First Part shall not in any way without the express consent in writing of the party of the Second Part or his successors assign any rights conferred upon the party of the First Part by this contract, and in case the party of the First Part or any other person entitled to any right by virtue of this contract shall assign the same to any other person without the said consent the right of the party of the First Part or such other person under this Contract, shall at the discretion of the party of the Second Part and his successors thereupon cease and become forfeit and absolutely at an end, and if the said party of the First Part takes the benefit of any Act in force respecting bankrupts or insolvents, or shall make a general assignment for the benefit of creditors, or an order for winding up of the party of the First Part is made, or if the printing or binding plant of the party of the First Part, or any considerable part thereof, is taken in execution, the Lieutenant-Governor-in-Council may terminate this contract and re-let the work to be done thereunder or any part thereof, and the party of the First Part and their sureties shall remain liable for any increased price occasioned thereby.

It is further agreed that this contract is subject to ratification by vote of the Legislative Assembly, and that the same and everything therein contained shall be void and of no effect unless the same is approved by resolution of the Assembly at its next Session.

In witness whereof the parties hereto have to these presents set their hand and seals at the City of Toronto, on the day and year first above written.

SIGNED, SEALED AND DELIVERED
in the presence of

THE UNITED PRESS, LIMTIED,

(Sgd.) C. W. James. (Sgd.) E. PALTER,
President.

(Sgd.) C. GARFUNKEL,
Secretary-Treasurer.
(Seal.)

(Sgd.) J. T. White. (Sgd.) P. SMITH,
Treasurer of Ontario.
(Seal.)

# SPECIFICATIONS FOR BINDING

For the Government and the Legislature of the Province of Ontario

## PART V.

## BINDER'S CONTRACT.

A.—Books such as indexes, minute books, etc., usually carried in general stock, and books with manilla covers shall not be included in this tender.

B.—All guards shall be supplied free of cost and shall harmonize in colour with the paper of the book in which they are inserted.

C.—All books to be properly finished in a workmanlike manner, in accordance with the style of binding or with the sample copy submitted, if any.

D.—Composition shall be measured according to the scale of the International Typographical Union now in use.

E.—Where there is more than one book ordered, composition shall be paid only on the first book; the balance of the order shall be paid for on press work only, at per 100 impressions.

F.—The binding contract shall not include any right on the part of the Contractor to supply the paper stock unless he is specially ordered to do so by the King's Printer.

G.—All paper stock sent to the Contractor must be properly accounted for on completion of each job, before the account is passed.

H.—All books under Sec. 1, 2, 3, and 4 shall be hand sewn and have marbled edges; and the boards shall be seasoned split millboards. All other books shall have coloured edges, and the boards used shall be millboards.

## LIST OF PRICES SUBMITTED FOR BLANK BOOKS, Etc.

| Section. | Foolscap | Foolscap 4to | Demy | Demy 4to | Post or Medium | Post or Medium 4to | Royal | Royal 4to | Double Foolscap | Super Royal | Super Royal 4to | Imperial | Double Demy | Double Medium or Double Royal |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1—Full Russia Cowhide or Full Rough English Calf, plain loose back, patent flat opening, boards, round cornered, neatly finished, with one or two labels with up to four lines of lettering on each label as required—5 up to 12 quires, inclusive | $ c. 7 70 | $ c. + | $ c. 8 25 | $ c. + | $ c. 15 40 | $ c. + | $ c. 15 40 | $ c. + | $ c. 19 50 | $ c. 19 50 | $ c. + | $ c 19 50 | $ c 19 50 | $ c. 19 50 |
| 2—Half Russia Cowhide or Half Rough English Calf, plain loose back, boards, round cornered, neatly finished, with one or two labels with up to four lines of lettering on each label as required—5 up to 12 quires, inclusive | 6 90 | + | 8 10 | + | 13 65 | + | 14 55 | + | 20 20 | 20 20 | + | 20 70 | 20 70 | 20 70 |
| 3—Half Russia Cowhide, or Half Rough English Calf; plain loose back, boards, round cornered, neatly finished, with one or two labels up to four lines of lettering on each label as required, under 5 quires | 6 25 | + | 6 75 | + | 6 75 | 3 75 | 6 75 | 1 75 | 8 75 | 8 75 | 2 25 | 9 40 | 9 40 | 9 40 |
| 4—Half Roan, cloth sides, boards, round cornered, neatly finished with lettering in gold—under 4 quires | 2 51 | 70 | 3 00 | 75 | 3 15 | 85 | 3 15 | 80 | + | + | 80 | + | + | + |
| 5—Half Skiver, marble paper sides, turned in, lettering on back or label on side as required—3 quires and under | 2 25 | 70 | + | 75 | + | 75 | + | 75 | + | + | 80 | + | + | + |
| For each quire over 3, per quire | 18 | 18 | + | 18 | ..... | 18 | + | 18 | ..... | ..... | 18 | ..... | ..... | ..... |
| 6—Quarter bound, Buffing, cloth sides, neatly finished, with lettering on back or sides as required—3 quires and under | 80 | 30 | + | 30 | + | 35 | + | 35 | + | + | 35 | + | + | + |
| For each quire over 3, per quire | 18 | 18 | + | 18 | + | 18 | + | 18 | + | + | 18 | + | + | + |
| 7—Quarto Cloth, marble paper sides, turned in, lettering on side as required—3 quires and under | 67 | 23 | + | 23 | + | 23 | + | 23 | + | + | 25 | + | + | + |
| For each quire over 3, per quire | 18 | 18 | + | 18 | + | 18 | + | 18 | + | + | 18 | + | + | + |
| 8—Stitched Cloth backs and cloth lining, marble paper sides, cut flush, labels on side if required | 17 | 10 | + | 10 | + | 10 | + | 10 | + | + | 10 | + | + | + |
| 9—Quarto Bound Leather in Boards, marble paper sides, turned in, labels on side if required | 76 | 30 | + | 30 | + | 30 | + | 30 | + | + | 30 | + | + | + |
| 10—Quarto Bound Leather in Boards, marble paper sides, cut flush, labels on side if required | 76 | 30 | + | 30 | + | 30 | + | 30 | + | + | 30 | + | + | + |
| 11—Full Cloth, cut flush, labels on side if required | 35 | 18 | + | 18 | + | 18 | + | 18 | + | + | 18 | + | + | + |
| 12—Full Limp Cloth, turned in, labels on side if required | 40 | 20 | + | 20 | + | 20 | + | 20 | + | + | 20 | + | + | + |
| 13—Indexing, cutting and lettering, cloth tabs per set per single book | 1 25 | + | 1 25 | + | 1 40 | + | 1 25 | + | 1 40 | 1 40 | + | 1 40 | 1 40 | 1 40 |
| More than 1 book and up to 10 books, inclusive, per book, with one set of tabs | 1 20 | + | 1 20 | + | 1 35 | + | 1 20 | + | 1 35 | 1 35 | + | 1 35 | 1 35 | 1 35 |
| For each additional set of tabs | 1 20 | + | 1 20 | + | 1 35 | + | 1 20 | + | 1 35 | 1 35 | + | 1 35 | 1 35 | 1 35 |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 14—Indexing, cutting and lettering, Leather tabs, per set per single book | 1 60 | + | 1 70 | + | 1 80 | + | 1 60 | + | 1 80 | 1 80 | + | 1 80 | 1 80 | 1 80 | | | |
| More than 1 book and up to 10 books, inclusive, per book, with one set of tabs | 1 50 | + | 1 50 | + | 1 70 | + | 1 50 | + | 1 70 | 1 70 | + | 1 70 | 1 70 | 1 70 | | | |
| For each additional set of tabs | 1 50 | + | 1 50 | + | 1 50 | + | 1 50 | + | 1 70 | 1 70 | + | 1 70 | 1 70 | 1 70 | | | |
| 15—Loose Canvas Covers, Cowhide corners, with one or two labels, or with one or two letterings on cover, up to four lines on each, lettering in ink | 2 40 | + | 2 40 | + | 2 55 | 1 40 | 2 40 | 1 15 | 2 55 | 2 55 | 1 40 | 2 55 | 2 55 | 2 55 | | | |
| For each line of lettering over four in ink | 10 | + | 10 | + | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | | | |
| 16—Loose Red Russia Cowhide Covers, with one or two letterings on cover up to four lines on each, lettering in gold | 5 45 | + | 5 45 | + | 5 75 | + | 5 45 | + | 5 75 | 5 75 | + | 5 75 | 5 75 | 5 75 | | | |
| For each line of lettering over four in gold | 15 | + | 15 | + | 15 | + | 15 | + | 15 | 15 | + | 15 | 15 | 15 | | | |
| 17—Extra Labels, or re-lettering for side or back, up to four lines, lettering in ink | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | | | |
| For each line in ink over four, per line | 05 | 05 | 05 | 05 | 05 | 05 | 05 | 05 | 05 | 05 | 05 | 05 | 05 | 05 | | | |
| Lettering in gold, up to four lines | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | | | |
| For each line in gold over four, per line | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | | | |
| 18—Perforating, one way, up to 100 sheets | 20 | 20 | + | 20 | + | 20 | + | 20 | + | + | 20 | + | + | + | | | |
| Over 100, per 100 sheets | 10 | 10 | + | 10 | + | 10 | + | 10 | + | + | 10 | + | + | + | | | |
| 19—Number or paging, up to 500 numbers | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | | | |
| Over 500, per 100 numbers | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | | | |

N.B.—"+" indicates "no book."

20.—Shanty books according to sample, paper supplied by King's Printer. Price per 1,000 ..... $100 00

21.—Composition—Plain, per thousand ems, ..... 46c.
—Catalogue, per thousand ems, ..... 69c.
—Tabular, per thousand ems ,..... 92c.

22.—"Fair Copy" shall be furnished by the King's Printer, and shall be set up and proof-read and corrected by the Contractor, and two galley proofs of the revised proof, and a proof of the ruling shall be promptly furnished to the King's Printer, free of charge. Two copies of a further revised proof shall be furnished free of charge, if required. Subsequent proofs rendered necessary by the failure of the Contractor to make the proper corrections as marked, shall not be charged for. Additions made after the first setting shall be measured as for original matter. Copy for all extras in correction, and for overcharges, must be marked on copy and sent in with invoice for same.

23.—Proofs per galley in excess of number required, free, ..... 10c.

24.—Where specific articles are to be printed or old forms followed, the Contractor shall be guided by the samples submitted by the King's Printer, subject to such variations as the King's Printer may order.

25.—Presswork per 100 impressions, each, 20c.

26.—Ruling, down-lining and double heads with not more than one inch space between and without lift, to be considered one run; and cross-lines in alignment, one run to sheet. Stock may be run two-on, or in any way ordered by the King's Printer; for each run of the machine in any number of colours required on the page and in one direction, per run, per ream of 500 sheets, both sides, ..... $1 00

If ruling be on one side only, 1,000 sheets will be counted as one ream.

27.—Where there is more than one book ordered, ruling will be paid for as per ream run.

28.—Allowance made for waste including proof paper to be 2 per cent.

29.—Repairing at Departments, per hour, ..... $1 40
Time going and coming allowed for at half an hour each way.

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## BINDING NEWSPAPERS AND GAZETTES

30.—Binding Gazettes, half English law Calf, marbled paper sides, sewn on three cords and laced in through the boards, head-bands, and triple hollow lining, lettered on back in gold, without regard to number of pages or sections, per vol., ..... $4 00

31.—Newspapers without regard to number of pages or sections, half heavy canvas, marble paper sides, loop on back, extra thick boards, loose or tight back, six cords, lettered in black ink, per vol., ..... $5 50

## BINDING OR REBINDING FOR LIBRARIES

(Law Reports for Departments not to be included)

32.—A volume of 1,000 pages consisting of reports, pamphlets, or magazines, shall be the standard on which estimates shall be based.

Full cloth, stiff boards, lettered in gold on back—

| | |
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| Below 10 inches in height (or length), octavo, per vol., | $1 25 |
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| | |
|---|---|
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|---|---|
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| Quarto, per vol., | $3 10 |
| Folio, per vol., | $3 45 |

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| | |
|---|---|
| Octavo, per vol., | $6 00 |
| Quarto, per vol., | $6 60 |
| Folio, per vol., | $7 10 |

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| | |
|---|---|
| Octavo, per vol., | $6 00 |
| Quarto, per vol., | $6 60 |
| Folio, per vol., | $7 10 |

33.—Examination Papers: Library style, Half Buffing, marbled paper sides, lettered in gold complete.

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34.—Additional charge, where the number of pages exceeds 1,000, per hundred pages, 40c.

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## GENERAL CONDITIONS.

1.—Paper will be supplied by the King's Printer except where otherwise mentioned. The Contractor must give a receipt for paper when received, and must account for what remains unused when the job is completed.

2.—The Contractor shall without charge for conveyance or messenger send, on the order of the King's Printer, for copy, proofs, material, books, etc., twice daily, or as often as the King's Printer may require, shall give receipts therefor, and thereafter shall be responsible for the same, except through loss by fire.

3.—All proofs, books, and printed matter shall be delivered at the several offices without charge for parcelling or delivery, in such manner as may be directed by the King's Printer, One sample of all work shall be rendered to the King's Printer with a receipted delivery slip, and an endorsement of charges detailed on the sample, and he shall examine and approve of such before he certifies payment thereof.

4.—Accounts shall be rendered fortnightly to the King's Printer, and payment made monthly from the Provincial Treasurer for all work.

5.—The Contractor shall perform the work in a workmanlike manner, to the satisfaction of the King's Printer, and should the work fall short of the requirements of the King's Printer, the right is reserved to have it performed elsewhere deducting from the account the difference, if any, in cost. No extra charge will be allowed for night work, pressure of work, or for delay of copy or proofs.

6.—Should any Contractor fail to carry on his contract satisfactorily, the King's Printer may give him written notice of the defects and failures which have been made, and require said Contractor forthwith to remedy the same. In the event of such defects and failures not being remedied within seven days from date of notice, the Government may cancel the contract.

7.—In all matters relating to the contract, the Contractor shall be subject to the direction of the King's Printer. Provided, however, that the Contractor may appeal from any ruling of the King's Printer to the Executive Council, whose decision on the points of dispute shall be final.

8.—Any work required by the Government or Departments, the character of which is not closely defined in these specifications, must be submitted to the King's Printer, and a price settled in writing before the work is commenced. When the price cannot be agreed upon, the King's Printer may order the work done elsewhere if a lower charge is obtainable.

9.—Approximate quantites of all work can be ascertained from the King's Printer, who will exhibit books, and samples of cloth, leather, boards, etc. The Government does not guarantee that a similar amount of work will be given under any contract which may be made with the tenderer. The books, etc., are submitted to indicate the style of work to be done, and to allow the

tenderer to ascertain as far as practicable from such books, etc., an estimate of the amount required by the Government and the Legislature.

10.—These specifications are meant and understood to cover all of the public binding, etc., of the Government and Legislature of the Province of Ontario, as well as the Departments thereof; excepting the manuals, text books, dictation books, work books, composition books, etc., required by the Department of Education, the Province of Ontario Savings Offices, the Inspector of Legal and Registry Office, Local Master of Titles; repairing done in Government Libraries, and binding done outside of Toronto for the Government Libraries; and also ten thousand dollars' worth annually of local binding required for Government Institutions outside of Toronto.

11.—Good and sufficient security must be furnished by the contractors in the sum of five thousand dollars ($5,000), for the due fulfilment of the contract. The contract must not be sub-let, assigned or sold.

12.—In case of a dispute between the Contractor and his Employees, the question in dispute shall be referred to a board of three Arbitrators, one of whom shall be appointed by the Contractor, another by the Employees, and such two to appoint a third. In case of their inability to agree on such appointment the third arbitrator shall be appointed by the Executive Council. The decision of this Board of Arbitrators on all matters referred to them shall be binding upon all parties concerned.

13.—The Contractor must pay the rate of wages generally accepted as prevailing from time to time in the district in which the work is being done.

Know all men by these presents, that Ephraim Palter, Toronto, Manufacturer, is bound unto Peter Smith, Provincial Treasurer, his successors and assigns on behalf of our Sovereign Lord the King and his successors, in the penal sum of $5,000, to be paid to the said Peter Smith on behalf of our Sovereign Lord the King and his successors for which payment well and truly to be made, he binds himself, his heirs, executors and administrators firmly by these presents.

Sealed with his seal and dated this first day of December, 1922.

The condition of this obligation is such that if The United Press, Limited, and its successors shall faithfully and truly perform and observe in and by a certain contract for the performing of certain binding made at the City of Toronto, and bearing date the first day of December, 1922, between the said The United Press, Limited, of the first part, and the said Peter Smith, of the other part, and hereunto annexed and shall do and perform all the work and furnish all the materials mentioned and referred to in the said contract and the specifications thereunto annexed in accordance with the terms of the said contract,then this obligation shall be void, otherwise to remain in full force and effect.

Signed, sealed and delivered
in the presence of

Sgd. J. T. White. Sgd. Ephraim Palter.

(seal)

# ANNUAL REPORT

OF THE

# COMMISSIONER

FOR

## The Extra Mural Employment of Sentenced Persons for the Year ending October 31st

# 1922

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO

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1923

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To His Honour Henry Cockshutt,
*Lieutenant-Governor of the Province of Ontario.*

May it Please Your Honour:

The undersigned begs respectfully to present to Your Honour the second annual report of the Commissioner for the Extra Mural Employment of Sentenced Persons, for the year ending October 31, 1922.

Respectfully submitted,

H. C. Nixon,
*Provincial Secretary.*

Toronto, January 10, 1923.

Honourable H. C. Nixon, M.P.P.,
*Provincial Secretary and Registrar, Ontario.*

Sir,

I have the honour to present herewith the second annual report of the Commissioner for the Extra Mural Employment of Sentenced Persons, for the year ending October 31, 1922.

I have the honour to be, Sir,

Your obedient servant,

Alfred E. Lavell,
*Commissioner.*

Toronto, January 9, 1923.

# REPORT OF THE COMMISSIONER FOR THE EXTRA MURAL EMPLOYMENT OF SENTENCED PERSONS

When last year's report was presented to you, there was some uncertainty in regard to the exact legal status of the operations under which prisoners are allowed beyond the limits of an institution on Extra Mural Permit. These have now been fully established. Offenders against Provincial law are dealt with under the Provincial Act for the Extra Mural Employment of Sentenced Persons. Offenders against Dominion law, who have been given a definite sentence of less than two years, are dealt with under sections 13 to 16, 47, or 59 of the Dominion Prisons and Reformatories Act, R.S.C. 148. The rules and regulations, as approved by the Lieutenant-Governor of Ontario in Council, for permits for Dominion offenders, necessarily differ from those which apply to permits for Provincial offenders, but are essentially the same in principle. They set forth the necessity of employment, the certainty and nature of custody, etc.

When the late Rev. W. B. Findlay was Superintendent of the Langstaff Industrial Farm, and the late Honourable W. J. Hanna was Provincial Secretary of Ontario, the very conditions under which the Industrial Farm was being established at Langstaff, and the reasons for its foundation, led Rev. Mr. Findlay to lay before the Honourable Mr. Hanna proposals for enabling men while at the Farm to be employed near by for the benefit of their dependents. Certain legislation was then enacted by the Dominion and Provincial Parliaments, and for some years after that time many families of prisoners were assisted under this arrangement. It was, however, found to be too limited, and other difficulties arose which eventually led to the institution of this present experiment, which operates on a much broader scale, and makes full use of the Ottawa legislation and also of the new Provincial legislation of 1921.

During this second year of the present operations, their experimental nature and the need of extreme caution have been as carefully borne in mind as during the first year. Certain principles of policy have been confirmed and followed. The law to be strictly observed by the Commissioner and no liberties whatever taken with it. The prisoner to remain under the rules, regulations and discipline of the institution where he had been sent by the Inspector of Prisons, so far as applicable. The sentence of the court to be in no way changed nor interfered with. No Extra Mural Permit to be granted against the protest of the local chief constable. The best interests of the family, the prisoner and the public to be conserved in every way. The custody of the prisoner to be adequately provided for. Specific employment to be assured and guaranteed as an essential condition before an Extra Mural Permit was made effective. It has been found possible, however, to increase the number of persons granted permits, and I am glad to say that the results have justified the action taken.

| | 1921 | 1922 |
|---|---|---|
| Permits Granted | 120 | 276 |
| Committed Crime | .. | 1 |
| Broke O.T.A | .. | 1 |
| Escaped | 2 | 2 |
| Escaped Persons Captured | 1 | 1 |
| Aggregate Days on Permit in 1922 | | 17,000 |
| Wages Earned on Permit in 1922 | | $40,000.00 |

From October 31, 1921, till October 31, 1922, about 400 cases have been investigated on the application of the prisoners, or friends, or on the recommendation of the Ontario Board of Parole, magistrates, chief constables, or other official parties. Of these, about 100 had to be rejected. In some of these rejected cases the insuperable obstacle lay in the prisoner himself. He was defective, or had too strong a thirst, or was a drug addict, or had a record and personality which showed him to be too unreliable. In some cases, it was not found possible to arrange adequate custody. In a few instances, no satisfactory guarantee of employment could be secured.

It has not been considered advisable to lay down any hard and fast rule as to custody except that it must be adequate to insure the holding of the prisoner and the protection of the public. The general policy has been to have the prisoner go into a place of close custody every evening at eight o'clock. But with most young offenders, and some others, "confinement to barracks," i.e., going home and remaining there after eight o'clock has been with advantage substituted for this. An important point in most cases was to be sure that the prisoner was adequately protected from temptation in the evening. It was also felt to be of prime importance that since he was under sentence after a proper trial, he should, without interference with his proper duties and without needlessly vexatious or irritating conditions, be reminded daily (for his own good, as well as that of the public) that he was not at liberty but was in custody under certain specific conduct regulations.

As has been indicated above, it has been invariably taken for granted that the decision of the Court as to guilt and sentence was just and no impression has been given that the Commissioner was a kind of court of criminal appeal; nor that the granting of an Extra Mural Permit was an act of legal clemency. For example, if a year's sentence was given, the full year was served, less such good conduct remission as had been earned and was legally provided for.

No permit was granted to any person convicted of a vicious crime, or to a drug addict, or to anyone who was given a short sentence under circumstances which clearly showed that the intention and desire of the court was that the person should be actually incarcerated during his whole sentence behind the bars. For example, it has been taken for granted that when a person was sentenced to a seven or a thirty day term for being in charge of a motor vehicle when intoxicated, it was not the intention of the court nor was it in accordance with public opinion that such a person should be removed from the limits of the gaol on permit.

No specific rule has been made, or is possible, as to what proportion of a person's sentence should be served before he is granted a permit. This would be too mechanical, and would not allow the individual urgent circumstances of certain cases to be taken into account. Furthermore, such a rule would seem to indicate that the granting of a permit was an act of clemency, which, as is pointed out elsewhere in this report, is not the case. However, except in cases that have been especially brought to my attention by magistrates (sometimes before sentence was pronounced), a fair portion of the sentence has elapsed before a permit was granted.

The course followed in the granting of an Extra Mural Permit has been as follows:

1. My attention is called to a certain case by the prisoner or his superintendent or some other person or board.

2. Investigation is then made to get all the available facts concerning the prisoner's record, home, family, behaviour, characteristics, possibilities, etc.

3. A decision is then made, favourable or unfavourable, on the basis of these facts. If these are such as do not make it clear what action should be taken, the counsel of the Ontario Board of Parole is sought. This board, with all the facts before it, including the report of the trial judge or magistrate, interviews the prisoner and makes a recommendation.

4. If a favourable decision is reached—based solely on the interest of the public, the prisoner and his family—application is made by me to the Lieutenant-Governor-in-Council for authority to grant an Extra Mural Permit.

5. On receipt of this authority adequate custody is finally arranged and satisfactory definite employment is specifically assured. The permit is not put into effect until all arrangements are made in the interest of all concerned, and in accordance with the law and regulations.

6. Instructions are then given to the superintendent of the institution that the prisoner is to be sent out on Extra Mural Permit on conditions which are made clear to him before he leaves the limits of the institution and which he accepts.

The following is a fair sample of the essential conditions which are laid down in each case, though there are often some modifications or some additions:

1. He remains on the books of the institution until he is discharged, transferred, or paroled, and is subject to its rules, regulations, and discipline so far as applicable. His behaviour must, therefore, in every respect be as good as would be demanded of him if he were within the limits of that institution.

2. He shall be in the custody of the local person, usually the chief constable, designated by the Commissioner to act as his custodian, and must obey whatever instructions are given him by this deputy custodian. If at any time he considers that he has a cause of complaint he may communicate direct with the Commissioner, but meantime must obey instructions.

3. He must not leave the municipality to which he was sent without the permission of the Commissioner.

4. At eight o'clock each evening he must be inside the county gaol, his home, or whatever other place is decided by the Commissioner, and remain there for the night.

5. Each day he shall proceed to the employment which has been secured before the granting of the permit, and shall devote his wages to the support of his dependants, or to other objects authorized by the Commissioner in consultation with the local deputy custodian. He may take his meals at home, or at any other place authorized by the deputy custodian, and must bear the expense of these.

6. If he in any way misbehaves, or breaks the instructions given him, he is liable to be immediately placed behind the bars pending his return within the limits of the institution to which he belongs to serve the full balance of his maximum sentence, and also to receive any additional legal penalty which the superintendent of that institution thinks it advisable to administer for the offence on account of which the Extra Mural Permit has been revoked.

I cannot too strongly commend superintendents, gaolers, and chief constables for the intelligent and hearty assistance given by them during the year. Some chief constables of larger cities prefer to accept my judgment as to the granting of a permit without any consultation previously with them. When I notify them that action has been taken, they then give me every possible counsel and co-operation. Many other chiefs, including especially those of smaller jurisdiction, prefer that I ask their opinion beforehand, as they are often

personally acquainted with the prisoner and his family conditions. I willingly accept whatever of these courses is desired by a chief constable and often receive from the chiefs valuable advice and information. Without this co-operation, the success of the Extra Mural Permit operations would be far more difficult of attainment. In nearly every case the prisoner on permit is placed in the care of the chief, acting on my behalf, though often a Salvation Army officer, a clergyman, or other good citizen or citizens, are associated with the chief in this and sometimes accept full custody, the chief standing by to render assistance if necessary. The municipalities of Ontario are to be congratulated that they have constables who, though appointed chiefly to detect, apprehend and hold law breakers, have the humanity and intelligence to co-operate in making this Extra Mural experiment a success. So far there is only one exception to the above, and only one. One chief constable declined even to reply to my communications. It seemed unfair to make the municipality suffer for his action, or inaction, and I therefore carried on there as in other cities, except that the chief constable has had no official knowledge of the permit prisoners who were in that city; and though, of course, I have always had the courteous and efficient co-operation of the provincial police, I have not had the advantage of information which, as city chief, he might have to give me in the public interest. I had no power to compel him to reply to my communications, but can only hope that when the time comes for me to make my next annual report, this chief will see the propriety and advisability of giving me the same courtesy and co-operation as is given by all other chiefs of the Province.

In carrying out this experiment I have also had the valuable co-operation of the Commissioner of Provincial Police and of the Board of Parole and its staff. I must also acknowledge the very great assistance of the Salvation Army, which has more than any other outside organization put at my disposal its fine and wide machinery. "A man may be down, but he is never out" is its motto, and Protestants, Jews, and Roman Catholics have been freely, equally, and effectively dealt with through its officers and equipment.

In all cases of offenders against the Ontario Temperance Act, I continue to have the discriminating co-operation of the Board of License Commissioners, and recommend to His Honour the Lieutenant-Governor no offender against the Ontario Temperance Act without the advice and approval of that Board, which before acting has the approval of the Commissioner of Provincial Police. During the year 170 offenders against the Ontario Temperance Act were granted permits.

Offenders against the Inland Revenue Act present a special problem. Most of these are of a poor type and have probably offended many times before being detected, convicted and sentenced. Therefore, even though the family of such an offender was in destitute circumstances, it seemed to me to be inadvisable to take action without getting the counsel of the Dominion Commissioner of Customs and Excise. All such cases have therefore been taken up with that Commissioner and since the granting of a permit does not involve clemency to the prisoner, nor a remission of any part of his sentence, that Commissioner and his staff are now co-operating with me, not only in cases which I bring to his attention but also in recommending to me certain cases in which appeals have been made for clemency and have been refused. The offender in these as in all other cases is thus penalized according to the law and the sentence, but the innocent dependants are relieved from needless suffering.

When a person has been given an indeterminate sentence in addition to the definite term, I bring the offender before the Ontario Board of Parole and

ask that if a permit be granted I be authorized to promise him a parole at the end of his definite sentence, provided that his behaviour while on permit has been satisfactory. Thirty-two such cases were recommended to me by the Board of Parole during the year. Of these, only two had to be disciplined. One of these, while committing no crime, broke the regulations and had to be returned to the institution, where he remained for his full maximum sentence. The other, a returned soldier, was serving a three to twelve months' term. His wife and child were destitute. One month after the permit was granted, he became drunk. I returned him to the Reformatory, where he received a spanking for having become intoxicated while a prisoner of the Reformatory. I then continued his permit, thus penalizing him but in no way causing his wife and child added suffering. He was not paroled, but for his full time remained on permit and during all the remaining time he gave no cause for complaint whatever. It would take too long to tell the very encouraging and gratifying story of the 30 who made good on permit and who were afterwards paroled.

The leverage of the possibility of a parole or its denial for the indeterminate period seems to be very effective as an argument and stimulus to the strict keeping of permit regulations. The greatest number of permits were granted to prisoners who had been given definite fixed sentences without the indeterminate sentence. Of the 106 offenders against the code who were granted permits, 74 had no indeterminate sentence added. That there was so large a number without indeterminate sentences is regrettable from every point of view. The annual report of the Board of Parole which is presented to you this year gives strong arguments in favour of a long indeterminate sentence in all cases. These arguments seem unanswerable, and certainly such sentences strengthen the Extra Mural Permit operations to a marked degree.

A total of 276 persons were granted Extra Mural Permits during the year, 170 of these being offenders against Provincial law and 106 offenders against the code. The former were dealt with under the Act for the Extra Mural Employment for Sentenced Persons, the latter under the provisions of the Prisons and Reformatories Act. Out of these 276, two broke the law, and but two attempted to escape. One of these latter, a six months' case and a returned soldier with a family, was sleeping each night in the gaol, and one day suddenly disappeared with his wife, family and furniture. He has not been heard of since. The other, a young Italian, deliberately disappeared four days before his time was up. Later he was discovered, and was brought before a magistrate on a charge of escaping custody. The all-important point was to establish the precedent of a conviction. This was done; but I must say I was not satisfied with the lightness of the sentence, namely, four days. I think it would hardly have been given had the prisoner escaped over the walls of a gaol; much less, therefore, does such a short sentence seem fitting for one who had been given the privilege of a permit to be employed beyond the limits of an institution. My only hold on permit prisoners is the certainty of adequate penalty if the Extra Mural rules, regulations and discipline are broken or if he breaks the law by an escape or in any other way.

The question has been asked as to whether the granting of an Extra Mural Permit takes from the deterrent effect of the sentence by softening its punishment. The following letter from a magistrate seems to put the matter in a fair way:

"The Extra Mural Permit which you suggest for the above named man might be a good thing to try in his case. If he is to come to————

I would think it would be increasing his punishment; to work all day among his fellow men, and then not go home to his wife but to the county gaol to sleep, looks to me like rubbing it in. However, I suppose it is optional with him as to whether he takes this freedom or not."

Modern criminology increasingly minimizes the emphasis on mere punishment in the treatment of criminals, especially non-professional criminals as most of our prisoners are; but the above letter very properly implies that in many cases the punishment is really increased rather than diminished by a permit. There is no doubt that it is lightened by the consciousness of the prisoner that his dependants are not suffering physically through his misdeed. This seems wholly right and beneficial. But to come back as a prisoner in custody to his old surroundings and remain there daily at work as a prisoner is surely a greater hardship to many than merely to disappear from the community for a time and then return to it as a free man who has in a way expiated his crime. For this reason no one is granted an Extra Mural Permit against his will. The acceptance of the additional hardship by practically all to whom it has been offered in order that suffering may be saved his innocent family is a sure sign that the prisoner, though a law-breaker, has that in his character which promises well for his future as a worthy member of society. To younger criminals there is no doubt that the Extra Mural Permit in many cases softens and decreases punishment, but all these have been sobered by the actual incarceration and the Extra Mural Permit with its strict supervision is in every respect more beneficial to both him and society than to continue him within the limits of an institution, no matter how well conducted.

As has been indicated, the operations have been conducted with extreme caution, and only such prisoners have been selected for permits as seemed, after careful examination, to be worthy of the action of the Lieutenant-Governor. Possibly I have been over-cautious and could have granted permits and easier conditions in some cases where these would have been justified but have not been granted. So it may be that the future may justify a broader policy and I intend to broaden out a little further next year, but in these initial years of this experiment it has seemed wiser to err, if erring were unavoidable, on the side of caution rather than on the other side. Sentimentality has to be guarded against. Scores of cases have been dealt with where the pathos and tragedy as well as the urging of friends have caused me much concern and have aroused my deepest sympathies, but in which it was necessary to make an adverse decision. The law, the action of the criminal, and the sentence were beyond my control and the insuperable obstacles mentioned above seemed to give no option in the interest of all concerned. The decision of the Commissioner for the Extra Mural Employment of Sentenced Persons will always appear arbitrary to many in rejected cases, but it is the seeming arbitrariness of the judge or the surgeon. This work, in fact, is much like that of a physician. Without sympathy and kindness no Commissioner could do his work, but steadiness and good judgment are absolutely necessary and I have honestly tried to balance fairly all facts and then to act in the manner which I believed would carry intelligent public opinion in the Province of Ontario, and would give the utmost possible proper assistance to those in need.

Rarely, if ever, has an offender been given a second chance when he has broken regulations, except when these offences have been merely thoughtless and not of a serious nature.

The results of the Extra Mural Permit operations for the year have been financial, disciplinary and benevolent. The 106 offenders against the code

granted permits served a total of 7,352 days on permit. This is an average of about 75 days per man. The 170 Breach of the Ontario Temperance Act offenders served an average of about 60 days; thus the 276 on permit served an aggregate, while on permit, of some 17,000 days. The feeding and the guarding of these permit men and women in reformatories, etc., would have cost the province a very large net sum.

But while this is of importance to the taxpayer, the disciplinary and benevolent results of our operations have been far greater. Most of our prisoners have got into trouble because they lacked firm and wise control and had not awakened to the serious consequences of breaking the law. While on permit it is confidently believed that at least the vast majority have learned such a lesson and have been given such discipline and guidance as will profit them throughout their lives.

Over 200 of these granted permits were married men. Many innocent wives and families were suffering. They were a charge on the municipality, or the Salvation Army, or other philanthropic agency. From the time that the bread-winner was granted a permit, these families ceased to be a charge on the community, and though the bread-winner himself continued to lose his liberty for the time specified by the court, his dependants suffered no longer.

These two points call for some emphasis. The earnings of those out on permit during the year total nearly $40,000. Thus not only was the Province saved many thousands of dollars by not having to guard and feed permit prisoners, but the municipalities profited to the extent of the above sum which was added to the economic resources of the country, and out of which the dependents were supported. But the most valuable result has been the saving of innocent persons from punishment. From time immemorial, governments have penalized law-breakers in just or unjust ways, utterly careless for the most part of the fact that when the mallet of the law hit the guilty party, it also struck down his dependants with even greater force than the criminal. Multitudes of dependent wives and children have been brought to destitution and despair without the slightest wrongdoing on their part. It was hard enough to have to bear the stigma of one of the clan in prison, but he was the bread-winner, and when he was taken away, the prop of the rooftree was gone. Those of us who have to deal with the families of prisoners have seen misery and suffering undergone by delicate women and little children of which the public is little aware. Our sympathy is not irrational and foolish sentimentality. It is just and well-founded. These innocent people are punished unjustly, if it be in the power of the nation to discriminate between the wrongdoer and his dependants so that in the treatment accorded him avoidable suffering (some is admittedly unavoidable) may be saved them.

There are, therefore, experiments being conducted in various countries under which a certain wage is earned by prisoners and made payable to their families. This is not yet a proven success, nor are the details of any system as yet satisfactorily adjusted, but it is bound to succeed eventually, especially in the cases of prisoners with long sentences, and others whom it may be unwise to allow beyond the limits of an institution. The difficulties are great. In most penal institutions the overhead expenses are so high as to make more than a very small wage economically impossible. Other perplexing considerations and facts vex the souls of those making, or administering, the laws and regulations.

But so far, at least, as the Province of Ontario is concerned, the great majority of our prisoners are not of the kind for whom actual detention within the

walls of an institution is necessary in the public interest. It is believed that they can be kept in safe custody while not *intra muros*, and can be wage-earners supporting dependants, and adding to the economic wealth of the country instead of being a drag upon it. The Extra Mural operations of this Province thus seem to offer a solution of the problem which eventually, I believe, will apply to fully seventy-five per cent. of prisoners in Ontario institutions.

During the past year, fully 200 wives and many hundreds of children have been given their right to sustenance, and this has meant the saving of scores of these children, future citizens, from intense, undeserved suffering, bitterness and temptation to crime, to physical strength, hope and useful, happy careers. That the person under sentence who lost his liberty was himself given an opportunity while in custody to co-operate with the Province in this just and good arrangement was, too, the surest road to his own rehabilitation.

As the experiment widens (it will always be an experiment; criminology is an experimental science as much as biology and chemistry) there will need to be a larger staff and better facilities. But if the operations for another year or two be attended with anything like the same results as have been attained during these first two years, there will be no reason for not applying the system to three-quarters of the prisoners sentenced in Ontario, up even to some persons given a five years' sentence.

# REPORT

OF

## CLARKSON, GORDON & DILWORTH

Upon the Accounts of

# The Hydro-Electric Power Commission of Ontario

For Year Ending Oct. 31, 1920

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

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# REPORT

## TO THE HONOURABLE, THE PROVINCIAL TREASURER OF THE PROVINCE OF ONTARIO, UPON THE ACCOUNTS OF THE HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO, FOR YEAR ENDING 31st OCTOBER, 1920

Toronto, 17th October, 1921

The Honourable Peter Smith,

Treasurer of the Province of Ontario,

Toronto, Ont.

Sir:

**Hydro-Electric Power Commission of Ontario.**

I beg to report that I have audited the accounts of the Hydro-Electric Power Commission of Ontario for the fiscal year ending October 31st, 1920, and in connection therewith I attach hereto—

General

(a) General Balance Sheets, condensed and in detail as of date October 31st, 1920, of the Hydro-Electric Power Commission of Ontario (Schedules 1 and 2).

(b) Statement of money advances made by the Province of Ontario to the Hydro-Electric Power Commission of Ontario within the fiscal year ending October 31st, 1920, and details of the expenditure of such moneys by the Commission —(See Schedules 3 to 17 hereto).

**Re Niagara and Other Systems**

(c) Statements covering the costs of operation and revenue received in respect of each of the systems controlled and operated by the Commission to October 31st, 1920, including as Schedules 18 to 73 hereto—

1. General Statements in respect of each system of the costs of operation and revenue received in the year ending October 31st, 1920.
2. Statements of the proportion of operating costs to be assumed by each municipality, the amounts paid by it to the Commission and the under-payments or over-payments for power delivered to it in the year ending October 31st, 1920.
3. Statements of the accumulated overpayments or underpayments by each municipality in respect of the costs of all power supplied to it up to October 31st, 1920.
4. Statement of the sinking fund requirements chargeable to each municipality for the period to October 31st, 1920, with the proportions thereof which have been included in the cost of power, or payment of which has been deferred under the provisions of Section 23 of the Power Commission Act.
5. Statement of accumulated amounts provided in respect of each system as reserves for renewals of plant and equipment, with additions to and charges made against such amounts in the fiscal year ending October 31st, 1920.
6. Statement of accumulated amounts provided in respect of each system as reserves against contingencies with additions thereto and charges against such amounts in the fiscal year ending October 31st, 1920.

**Re Essex System**

(d) Balance Sheet of the Essex system, which is presently owned and operated by the Commission at its own risk, as of date October 31st, 1920. (Schedule 74.)

(e) Statement showing costs of operation and revenue received for the fiscal year ending October 31st, 1920. (Schedule 75.)

**Re Thorold System**

(f) Balance Sheet of the Thorold system, which is presently owned and operated by the Commission at its own risk, as of date October 31st, 1920. (Schedule 76.)

(g) Statement showing costs of operation and revenue received for the year ending October 31st, 1920. (Schedule 77.)

**Re Central Ontario System**

(h) Balance Sheet of the Central Ontario System owned by the Province of Ontario and operated by the Hydro-Electric Power Commission of Ontario, as of date October 31st, 1920. (Schedule 78.)

(i) General statement indicating costs of operation and revenue in respect of the whole system (Schedule 79) and in respect of the pulp mill (Schedule 80) for the fiscal year ending October 31st, 1920.

(j) Statement of accumulated amounts provided as a reserve for renewals of plant and equipment with additions to and charges made against such amount in the fiscal year ending October 31st, 1920. (Schedule 81.)

(k) Statement of accumulated amounts provided as a reserve against contingencies with additions thereto and charges against such amount in the fiscal year ending October 31st, 1920. (Schedule 81.)

**Re Sandwich, Windsor and Amherstburg Railway**

(l) Balance Sheet of the Sandwich, Windsor and Amherstburg Railway (and its subsidiary the Windsor and Tecumseh Radial Railway Company) the capital stock of which is owned by, and the operations of which are conducted by, the Hydro-Electric Power Commission of Ontario. (Schedule 82.)

(m) Statement showing costs of operation and revenue received for the period April 1st, 1920 to October 31st, 1920. (Schedule 83.)

**Re Service and Office Buildings**

(n) Statement of the net results of operations for the period to October 31st, 1920. (Schedule 84.)

**Re Insurance Department**

(o) Statement covering receipts and disbursements by the Commission for the fiscal year ending October 31st, 1920, with claims outstanding and surplus of Insurance fund. (Schedule 85.)

**Statement of Accounts with the Province of Ontario**

(p) Statement of account with the Province of Ontario to October 31st, 1920. (Schedules 86A, 86B, 86C and 86D.)

**Accounts Receivable**

(q) Statement of amounts due to the Commission as of date October 31st, 1920, in respect of—

(1) Construction of works undertaken, for services rendered, and in respect of the sale of electrical equipment, apparatus and supplies. (Schedule 87.)

(2) Power bills owing. (Schedule 88.)

(3) Debts of other nature, including items due in respect of rural lines. (Schedules 89 and 90.)

Re Ontario Power Company of Niagara Falls

The Ontario Power Company, and its subsidiary, the Ontario Transmission Company, Limited, are controlled and operated by the Hydro-Electric Power Commission of Ontario. I have accordingly audited the accounts of both Companies for the fiscal year ending October 31st, 1920, and a separate report in respect thereto is submitted.

## GENERAL BALANCE SHEET

Condensed and Detailed Statements showing the Assets and Liabilities of the Commission as on October 31st, 1920, are attached hereto as Schedules 1 and 2, while a report upon such assets and liabilities is included later herein.

## ADVANCES OF THE PROVINCE OF ONTARIO

To October 31st, 1920, the cash advances by the Province of Ontario to the Hydro-Electric Power Commission of Ontario amounted to—

| | | |
|---|---|---|
| (A) | Advances to the Commission for the purposes of the Niagara and other power distribution systems | $31,779,316.10 |
| (B) | Advances to the Commission for the purposes of the Ontario Niagara Development Works (Chippawa) | 22,360,000.00 |
| (C) | Advances to the Central Ontario System, which were applied to the use of the Niagara and other systems | 1,719,472.22 |
| (D) | Unexpended portion of sums appropriated to cover expenditures to be made on behalf of the Province in the year ending October 31st, 1920 | 10,449.00 |
| | A total of | $55,869,237.32 |

While in addition the Province had at that date also guaranteed payment of the following obligations assumed and securities issued by the Commission:

In respect of Power Undertakings:

Re the Ontario Power Company, the capital stock of which is owned by the Commission—

| | | | |
|---|---|---|---|
| 1. | Advances of the Bank of Montreal to the Commission in connection with the construction of a third pipe line to the works of the Ontario Power Company | $1,200,000.00 | |
| 2. | 40-Year 4% bonds of the Hydro-Electric Power Commission due August 1st, 1957, and given in purchase of the capital stock of the Ontario Power Company | 8,000,000.00 | |
| 3. | First Mortgage 5% bonds of the Ontario Power Company due February 1st, 1943 | 9,375,000.00 | |
| 4. | Second Mortgage 6% debentures of the Ontario Power Company due July 1st, 1921 | 2,753,000.00 | |
| 5. | First Mortgage 5% bonds of the Ontario Transmission Company due May 1st, 1945 | 1,678,000.00 | |
| | | | $23,006,000.00 |

Re the "Essex System" owned and operated by the Commission—

| | | | |
|---|---|---|---|
| 1. | 40-Year 4% debentures of the Commission due June 1st, 1958 | $ 200,000.00 | |
| 2. | 10-Year 5% debentures of the Commission due June 1st, 1928 | 26,000.00 | |
| | | | $ 226,000.00 |

Re the "Thorold System" owned and operated by the Commission—

| | | | |
|---|---|---|---|
| 1. | 40-Year 4% debentures of the Commission due December 1st, 1958 | | 100,000.00 |
| | Total | | $23,332,000.00 |

Re Hydro Electric Radial Railways

| | | |
|---|---|---|
| Re Sandwich, Windsor and Amherstburg Railway— | | |
| 1. 40-Year 4½% bonds of the Commission due April 1st, 1960 | $2,100,000.00 | |
| Re Port Credit and St. Catharines Railway— | | |
| 1. 50-Year 5% bonds of the Commission due November 1st, 1969 | 1,200,000.00 | |
| (Memo: Further similar bonds of the Commission to the amount of $10,160,363.00 stand guaranteed by the Province but remained on October 31st, 1920, unsealed and unsigned by the Secretary of the Commission) | | $ 3,300,000.00 |
| The total amount of the obligations and securities outstanding, payment of which stood guaranteed by the Province of Ontario on October 31st, 1920, being | | $26,632,000.00 |

Re Central Ontario System

In respect of the Central Ontario System, owned by the Province of Ontario, and operated at the risk of the Province, by the Commission. the Province had also invested—

| | | |
|---|---|---|
| 1. By the issue of 10-Year 4% debentures of the Province, due March 1st, 1926, and given in purchase of the System | | $ 8,350,000.00 |
| 2. By the issue of 10-Year 5% debentures of the Province, due July 1st, 1927, and given in purchase of the Bruton pulpwood limit | | 225,000.00 |
| 3. Cash advances of the Province to the System | $3,598,185.00 | |
| Less—applied to the use of the Niagara and other Systems | 1,719,472.22 | 1,878,712.78 |
| A total of | | $10,453,712.78 |

## Works Under Construction and Proposed new Works

To complete works in course of construction it is estimated by Engineers of the Commission that the following amounts will require to be expended out of moneys to be advanced by the Province of Ontario in the fiscal years ending October 31st, 1921 and 1922.

| | | |
|---|---|---|
| (a) | Upon the Ontario Niagara Development Works (Chippawa) with generating units installed to produce 275,000 h.p. | $27,576,798.00 |
| (b) | Upon Transformer Stations for Chippawa Works and for betterments and additions to Niagara System | 3,956,129.00 |
| (c) | Upon Thunder Bay (Nipissing System) | 2,334,968.00 |
| (d) | Upon Severn System | 41,681.00 |
| (e) | Upon Eugenia System | 147,409.00 |
| (f) | Upon St. Lawrence System | 401,607.00 |
| (g) | Upon Central Ontario System | 1,565,220.00 |
| | A total of | $36,023.812.00 |

while in addition expenditures to be made in such fiscal periods upon works proposed to be constructed, betterments and extensions are estimated—according to statements rendered by the Commission to the Province—at

| | | |
|---|---|---|
| Re Niagara System—extensions of lines and stations | $4,655,304.00 | |
| On Rural lines | 950,000.00 | $5,605,304.00 |
| Re Severn System—betterments to lines and stations | $ 98,319.00 | |
| On Rural lines | 65,000.00 | 163,319.00 |

| | | |
|---|---|---|
| Re Eugenia System—betterments and extensions | $ 142,591.00 | |
| On Rural lines | 70,000.00 | |
| | | $ 212,591.00 |
| Re Muskoka System—betterments to lines and stations | | 15,000.00 |
| Re Wasdell System—for betterments | 30,000.00 | |
| On Rural lines | 105,000.00 | |
| | | 135,000.00 |
| Re St. Lawrence System—for betterments | 54,393.00 | |
| On Rural lines | 80,000.00 | |
| | | 134,393.00 |
| Re Rideau System—for betterments | 80,000.00 | |
| On Rural lines | 50,000.00 | |
| | | 130,000.00 |
| Re Thunder Bay System—for extensions and betterments | | 395,000.00 |
| Re Central Ontario System—for betterments and extensions | | 225,780.00 |
| Re Essex System—for extensions and betterments | | 25,000.00 |
| Miscellaneous | | 305,000.00 |
| A total of | | $7,346,387.00 |

**Re Appropriations**

For the fiscal year ending October 31st, 1920, the following Appropriations were made by the Legislature and by Special Warrants and by Treasury Board minutes for the purposes of the Hydro-Electric Power Commission of Ontario, namely:—

| | | | |
|---|---|---|---|
| 1. | For the Niagara Power Development (Chippawa): | | |
| | Appropriation | $10,500,000.00 | |
| | Special Warrant | 4,000,000.00 | |
| | | | $14,500,000.00 |
| 2. | For Niagara System: | | |
| | Appropriation | 1,250,000.00 | |
| | Special Warrant | 700,000.00 | |
| | | | 1,950,000.00 |
| 3. | For Thunder Bay System: | | |
| | Appropriation | 2,500,000.00 | |
| | Special Warrant | 700,000.00 | |
| | Treasury Board Minute | 114,500.00 | |
| | | | 3,314,500.00 |
| 4. | For Severn System: | | |
| | Appropriation | 50,000.00 | |
| | Treasury Board Minute | 7,000.00 | |
| | | | 57,000.00 |
| 5. | For St. Lawrence System: | | |
| | Appropriation | 500,000.00 | |
| | Special Warrant | 50,000.00 | |
| | | | 550,000.00 |
| 6. | For Wasdell System: | | |
| | Appropriation | | 90,000.00 |
| 7. | For Eugenia System: | | |
| | Appropriation | | 475,000.00 |
| 8. | For Muskoka System: | | |
| | Appropriation | 40,000.00 | |
| | Special Warrant | 50,000.00 | |
| | | | 90,000.00 |
| 9. | For Rideau System: | | |
| | Appropriation | 250,000.00 | |
| | Special Warrant | 200,000.00 | |
| | | | 450,000.00 |
| 10. | For Central Ontario and Nippissing Systems: | | |
| | Appropriation | 925,000.00 | |
| | Special Warrant | 300,000.00 | |
| | | | 1,225,000.00 |

| | | | |
|---|---|---|---|
| 11. | For Miscellaneous Construction: Appropriation | | $500,000.00 |
| 12. | For Expenditures on account of the Province: Appropriation | $177,000.00 | |
| | Treasury Board Minute | 60,000.00 | |
| | | | 237,000.00 |
| | Total | | $23,438,500.00 |

of which there was paid over in the year to the Commission:

| | | |
|---|---|---|
| 1. | For Niagara Power Development | $11,285,000.00 |
| 2. | " Niagara System | 1,200,000.00 |
| 3. | " Thunder Bay System | 3,314,500.00 |
| 4. | " Severn System | 57,000.00 |
| 5. | " St. Lawrence System | 397,000.00 |
| 6. | " Wasdell System | 50,000.00 |
| 7. | " Eugenia System | 440,000.00 |
| 8. | " Muskoka System | 60,000.00 |
| 9. | " Rideau System | 363,000.00 |
| 10. | " Central Ontario and Nipissing Systems | 530,000.00 |
| 11. | " Miscellaneous | 380,000.00 |
| 12. | " Expenditures on account of Province | 237,000.00 |
| | A total of | $18,313,500.00 |

which was expended by the Commission, in the year, in manner following:

| | | |
|---|---|---|
| 1. | On Niagara Power Development | $12,132,926.00 |
| 2. | " Niagara System | 662,646.00 |
| 3. | " Thunder Bay System | 3,182,327.00 |
| 4. | " Severn System | 31,641.00 |
| 5. | " St. Lawrence System | 127,767.00 |
| 6. | " Wasdell System | 59,483.00 |
| 7. | " Eugenia System | 250,942.00 |
| 8. | " Muskoka System | 8,981.00 |
| 9. | " Rideau System | 350,920.00 |
| 10. | " Central Ontario and Nipissing Systems | 195,316.00 |
| 11. | " Hydro Electric Radial Railways | 1,079,373.00 |
| 12. | " Expenditures on account of the Province | 226,551.00 |
| 13. | " Miscellaneous construction | 4,627.00 |
| | A total of | $18,313,500.00 |

details of which expenditure are set out in Schedules 3 to 17 hereto.

## REPORT UPON SYSTEMS

The following Systems and undertakings are controlled and operated by the Commission, namely:

(1) Systems for the transmission of electric power, operated at the cost of the municipalities taking power therefrom:
- (a) Niagara System.
- (b) Thunder Bay System.
- (c) Severn System.
- (d) St. Lawrence System.
- (e) Wasdell System.
- (f) Eugenia System.
- (g) Ottawa System.
- (h) Muskoka System.
- (i) Rideau System.

(2) Systems for the transmission and distribution of electric power, operated at the risk of the Commission:
- (j) Essex System.
- (k) Thorold System.

(3) Systems owned by the Province of Ontario and operated by the Commission at the risk of the Province:
- (l) Central Ontario and Nipissing System.

(4) Water storage system operated at the cost of consumers taking supply of water therefrom:
- (m) Bonnechere River Storage System.

(5) Hydro-Electric Railway Undertakings:

**In Operation**

(n) Sandwich, Windsor & Amherstburg Railway.

**In respect of which certain rights of way have been acquired, but construction of the railway stands deferred.**

(o) Port Credit to St. Catharines Railway.
(p) Toronto to Port Credit Railway.

**In regard to which expenditures have been made for surveys, engineering or in investigations.**

(q) Toronto & Eastern Railway.
(r) Hamilton, Galt, Elmira & Guelph Railway.
(s) Hamilton, Brantford, Woodstock & London Railway.
(t) St. Catharines & Niagara Falls Railway.
(u) Niagara, St. Catharines & Toronto Railway.
(v) Toronto Suburban Railway.

With respect of the investments in such Systems and undertakings and the operation thereof—where completed and in operation—I report as follows:

## POWER SYSTEM AND UNDERTAKINGS
## NIAGARA SYSTEM

### Scope of System

The Niagara System furnishes power to municipalities and private corporations between Niagara Falls and Dundas, Dundas and Toronto and Dundas and Windsor. The System controls a right-of-way almost entirely held under easement privileges from Niagara Falls to Dundas, Dundas to Toronto, Dundas to London (two lines), London to St. Thomas, and a right-of-way held in fee simple from St. Thomas to Windsor. It also holds in fee simple another right-of-way from Niagara Falls to Dundas and Dundas to Toronto. Steel tower lines are erected along the rights-of-way and transformer stations built at various points thereon. From the transformer stations wood pole (low tension) lines branch out and on these lines distributing stations are erected, from which municipalities and companies not situated on the high tension lines are served. The system also includes certain groups of rural lines adjacent to various municipalities, some of which are operated by municipalities and others by the Commission.

The Niagara System obtains its supply of power principally from the Ontario Power Company (owned by the Commission) which delivered approximately 117,000 horse power to such system in the fiscal year ending 31st October, 1920. Of such supply 100,000 horse power was delivered, under the terms of a contract entered into bearing date 19th March, 1908, while the remainder was provided as required and available under the terms of an understanding and arrangement. The System also obtained in addition approximately 56,000 horse power from the Canadian Niagara Power Company under the terms of an arrangement, while further minor amounts of power were provided for the use of the System from other sources.

Construction of the Chippawa canal and works has been undertaken by the Commission with the intention of providing a further supply of power to the Niagara System. With operation of the works and delivery of power from such works to the Niagara System the municipalities receiving Chippawa power are required under the terms of the Ontario Niagara Development Act to pay such prices therefor as shall be sufficient "to meet interest on the sums expended by the Commission upon the construction and equipment of the works and to form a Sinking Fund sufficient for the repayment of such amounts and to provide renewals and such other charges as the Commission may deem necessary and proper."

**Investments in Works.**

The amount of capital invested in the transmission and distribution works of the Niagara System to 31st October, 1920, was as follows:

| | |
|---|---|
| In right-of-way | $ 1,482,884.06 |
| In steel tower lines | 4,161,395.25 |
| In transformer stations | 6,295,832.83 |
| In wood pole lines | 2,553,240.55 |
| | $14,493,352.69 |
| In rural lines | 475,665.96 |
| a total of | $14,969,018.65 |

For the fiscal year ending October 31st, 1920, the sum of $1,250,000 was appropriated by the Legislature for the purposes of the Niagara System and out of such appropriation and Treasury warrants issued to the amount of $700,000 sums aggregating $1,200,000 were advanced by the Province to the Commission. Of such advances there was expended upon the System in the year by the Commission—

Upon Niagara Transmission System:

| | |
|---|---|
| Right-of-way | $ 23,070.91 |
| Steel tower lines | 36,770.57 |
| Transformer stations | 504,962.05 |
| Wood pole lines | 95,262.51 |
| | $660,066.04 |
| Upon Niagara Rural Lines | 2,580.11 |
| a total of | $662,646.15 |

as per details set out in Schedule "5" hereto—leaving a balance available for the purposes of the system of $537,353.85, which with other amounts in the hands of the Commission was expended by it in manner set out in Schedule "3" attached.

According to estimates furnished by the Commission to the Province amounts aggregating $3,956,129 will require to be advanced by the Province to the Commission in the fiscal years ending October 31st, 1921 and 1922 to permit the completion of works of the System in course of construction, including those made necessary with construction of the Chippawa Canal. Additional works, betterments and extensions to the System proposed to be gone on with in those periods are—according to such estimates—expected to cost $5,605,304.

The Ontario Power Company and its subsidiary, the Ontario Transmission Company, are owned by the Hydro-Electric Power Commission of Ontario, and the whole of the power generated and delivered by the works and lines of such Companies is sold to the Niagara System and other contract customers. With the capital stock of the Companies now owned in entirety by the Commission question arises as to whether such capital stock does or does not now form "works" of the Niagara System within the meaning of the Power Commission Act. The price paid by the Commission for the capital stock of the Ontario Power Company, including the Ontario Transmission Company was $8,000,000 in 40 year 4% bonds of the Commission guaranteed by the Province of Ontario, while in addition, the Commission has advanced to the Ontario Power Company $3,344,494.33 in connection with the construction of the third pipe line to its works, which was completed in 1919. Of the $3,344,494.33 so advanced $1,200,000 stands borrowed by the Commission—subject to guarantee by the Province of Ontario—from the Bank of Montreal, while the balance represents moneys supplied by the Province of Ontario to the Commission. With the Ontario

Power Company and the Ontario Transmission Company maintained as corporations separate and distinct and their assets and liabilities not combined with those of the Niagara System on the books of the Commission, a separate report in respect of their affairs is submitted herewith. During the year ending October 31st, 1920, capital expenditures made upon the undertakings of the Companies amounted to $82,303.51 as against which realizations from sales of capital assets produced $100,409.01.

Under the Ontario Niagara Development Act passed in 1916, the Commission is authorized to construct, maintain and operate works for the purpose of diverting the waters of the Niagara River, the Welland River and tributary waters, and conveying the same by aqueduct, conduit or canal to a point in the Niagara River and at the place where it is discharged to construct, maintain and operate works for the production of electrical energy, the costs of the construction and maintenance of such works to be defrayed out of such moneys as may from time to time be appropriated by the Legislature and paid over to the Commission for such purpose. To October 31st, 1920 the Commission had expended $26,846,896.22 upon the undertaking as follows:—

| | |
|---|---|
| In the fiscal year ending October 31st, 1916 | $ 33,512.91 |
| In the fiscal year ending October 31st, 1917 | 2,343,276.59 |
| In the fiscal year ending October 31st, 1918 | 5,174,181.45 |
| In the fiscal year ending October 31st, 1919 | 7,162,999.24 |
| In the fiscal year ending October 31st, 1920 | 12,132,926.03 |
| Total to 31st October, 1920 | $26,846,896.22 |

such expenditures being chargeable:

| | |
|---|---|
| For surveying before and during construction | $ 99,097.52 |
| For right-of-way | 1,183,552.16 |
| For operating and upkeep of portions of right-of-way purchased | 73,197.34 |
| For construction plant and machinery | 5,564,584.86 |
| For temporary buildings | 922,975.60 |
| For power sub-stations | 253,078.51 |
| For generating equipment in Queenston development | 713,870.67 |
| For construction (material and labor) | 12,236,243.13 |
| For engineering and superintendence | 835,244.68 |
| For materials and supplies | 2,072,651.39 |
| For interest during construction | 2,016,918.06 |
| For overhead expenses (including insurance, taxes, rentals, legal expenses, administration and office expenses) | 833,548.93 |
| For stone quarry at Walkerton, Ont. | 41,933.37 |
| Total | $26,846,896.22 |

Of the $26,846,896.22 so expended upon the works, sums aggregating $22,360,000 were appropriated by the Province and paid over—to October 31st, 1920—for such purposes, the balance of $4,486,896.22 having been applied out of moneys advanced by the Province to the Commission for the purposes of other Systems.

For the fiscal year ending October 31st, 1920, the sum of $10,500,000. was appropriated by the Legislature towards construction of the Chippawa Works out of which appropriations and special warrants for $4,000,000, sums aggregating $11,285,000 were paid over to the Commission. Expenditures in the year upon the Works amounted to $12,132,926.03, details of which are set out in Schedule "4" hereto. The excess of the expenditures over moneys advanced by the Province for the purposes of the Works was obtained out of advances for the purposes of other Systems as is shown on Schedule "3" hereto.

As of date October 31st, 1920, it was estimated by Engineers of the Commission that the cost of the Chippawa Works with a productive capacity of 275,000 horse power would be approximately $54,000,000 to

$55,000,000, and that such works would be completed to an extent permitting generation of power by September, 1921. Costs—in addition thereto—of extensions to transformer stations and lines of the Niagara System made necessary with construction of the Chippawa Works are included in $8,611,433 proposed to be expended upon works and lines of the Niagara System in the fiscal years ending October 31st, 1921, and 1922.

On 29th July, 1920, the Commission entered into an agreement with the Hanover Portland Cement Company Limited whereby that Company agreed to convey to the Commission an option which it held on a stone quarry in the vicinity of Walkerton. Under the option so conveyed the Commission purchased the quarry on 15th September, 1920, paying therefor the sum of $15,000 and to 31st October, 1920, the Commission had expended $26,933.37 in improvements to the property, constructing a railway spur to it and in the purchase of quarry equipment, thereby increasing its investment to $41,933.37.

The expenditures upon such quarry are included in the above as part of the expenditures made in respect of the Niagara Power Development, for the reason that for the time being practically all the stone taken from the quarry is consumed in the manufacture of cement which is being used on the construction of the Chippawa Canal.

The agreement between the Commission and the Hanover Portland Cement Company, Limited, is to remain in force for a period of two years from 29th July, 1920, and is renewable by the Commission as it may require. Under its terms the Company agrees to purchase stone from the Commission at Specified rates and to sell its output of cement to the Commission at cost plus an operating profit calculated at so much per barrel. Upon the termination of the agreement the Company agrees to purchase the stone quarry and equipment at cost to the Commission less fair allowance for depreciation. According to the agreement the Commission agrees to use cement only for the purpose of the Commission, the municipalities under contract with it, its subsidiary companies and the Central Ontario System.

**Reserves for Renewal of Works:**

Reserves for the renewal of the works of the Niagara System are provided by an annual charge of 2½% upon the capital invested in transmission and distribution works, not including right-of-way, with interest added thereto at the rate of 4% per annum on the balance remaining from time to time to the credit of the account, such provision being equivalent to a renewal rate of approximately 4% per annum on a straight line basis. The charge so made is included as part of the cost of power to the municipalities receiving the same. Reserves for renewals on lines serving companies under contract with the Commission have also been provided from the date of commencement of the use and operation of such lines.

To October 31st, 1920, the accumulated amounts so set aside for such reserves amounted, with interest thereupon, to $1,993,802.41, as against which there had been expended upon renewals made to that date $156,539.54, leaving a balance to the credit of the account of $1,837,262.87. A statement showing the total provisions up to October 31st, 1920, and the expenditures to cover renewals to that date—also the amount provided in the fiscal year ending October 31st, 1920, and expenditures made to meet renewals within the same period appears as Schedule "22" attached hereto.

For the year ending October 31st, 1920, reserves to the amount of $385,498.44 were set aside out of the income of such companies to provide for renewals to the works of the Ontario Power and Transmission Com-

panies, as against which there was expended upon renewals in that year $35,230.66, all of which is shown in the separate report covering the accounts of such companies.

**Sinking Funds for the Repayment of the Advances made by the Province in Respect of the Cost of the Works:**

Under Section 23 of the Power Commission Act the cost of power to each municipality under contract with the Commission must in each year include its proportion of an annual sum sufficient to form in thirty years, with interest at 4% per annum, a Sinking Fund for the repayment of the advances made by Ontario under the Act to meet the costs of works. Under the same section, 23, the Commission is authorized to defer collection—as part of the costs to be paid for power—of any sums payable on Sinking Fund account for the first five years during which a municipality shall take power from the Commission. Exercising this latter right the Commission has deferred collection from all municipalities on the Niagara System of the amounts to be contributed by them on Sinking Fund account for the period of five years during which they shall first take or have taken power from the Commission.

The investments of the Commission in respect of the Ontario Power Company consist of $8,000,000. 40-year 4% bonds of the Commission, guaranteed by the Province and given in purchase of the capital stock of the Power Company, and $3,344,494.33—contributed by the Commission to meet the cost of a third pipe line to the Company's works—$1,200,000 of which was obtained by way of advance to the Commission by the Bank of Montreal (on the guarantee of the Province) and the balance of $2,144,-494.33 out of moneys advanced by the Province to the Commission. The $3,344,494.33 appears upon the accounts of the Commission as a loan to the Power Company to be repaid from time to time as the revenues of that Company shall permit. With respect to the $8,000,000 40-year 4% bonds given in purchase of the capital stock of the Power Company, advice of legal Counsel is that the guarantee of such bonds by the Province does not constitute an advance by the Province within the meaning of Section 23 of the Act and that therefore Sinking funds in respect of such bonds do not require to be provided. It is stated to be the intention of the Commission, however, to establish such Sinking Funds when and so soon as the revenues of the Power Company shall permit.

The provisions of the Ontario Niagara Development Works Acts under the terms of which construction of the Chippawa canal and works is authorized, provide that with the delivery of power from such works the municipalities receiving the same shall pay such a price for power delivered to them as shall be sufficient to provide, with other costs, a Sinking Fund for repayment of the costs of the works. The Chippawa canal being in course of construction, no such Sinking Fund is as yet contributable.

Having regard to the above, the Sinking Funds contributed by the municipalities on the Niagara System for the period to October 31st, 1920 —except to the extents that collection thereof has been deferred by the Commission under the terms of Section 23 of the Act—have been those necessary to make repayment of the costs of the transmission lines and stations of the System only, capital invested in which amounted to October 31st, 1920 to $14,969,018.65.

Of 120 municipalities on the Niagara system taking power from the Commission, 59 of them had to October 31st, 1920, been operating for a full period of five years or more, and were required to make payment in respect of Sinking funds to meet the cost of transmission lines and stations. Sink-

ing Funds had also been collected from the dates when power was first delivered, with their use, in respect of works and equipment serving Companies under contract with the Commission. The total Sinking Funds thus accumulated to October 31st, 1920, in respect of the Niagara system amounted to $715,912.36 as shown in detail on Schedule 21 attached hereto. Such Schedule also indicates the amount chargeable to each municipality on Sinking Fund account for the period during which it has taken power from the Commission and the proportion of such amount, collection of which has been deferred by the Commission under the provisions of Section 23 of the Act; in addition the Schedule shows the amount of Sinking Funds paid by or charged as part of the cost of power to each municipality which has been operating for five years or more, together with the interest credited upon such payments and the accumulated amount of Sinking Fund and interest in respect thereof to October 31st, 1920.

The amount of Sinking Funds collected in the year ending October 31st, 1920, from the municipalities which had been operating for five years or more was $195,569.61 and the proportion thereof which was included in the cost of power for the year to each of such municipalities is shown on Schedule 19 attached hereto.

**Apportionment of the Capital Cost of the Works between Municipalities.**

An apportionment of the capital cost of the Works so as to determine the amount which has to be supported by each municipality and company has, with variation in the amount of power supplied, and the number of municipalities served, to be made in each year. Details of such apportionment for the year ending October 31st, 1920, are shown on Schedule 19 attached hereto.

**Results of Operations:**

A combined operating and revenue account of the System for the year ending October 31st, 1920, is attached hereto as Schedule 18.

| | |
|---|---|
| Revenue amounted to | $3,638,384.67 |
| as against which the costs of power, including provisions for renewals, sinking funds payable (excluding those, collection of which stands deferred) and reserves for contingencies, were | 3,751,065.68 |
| leaving an excess of costs over the amounts billed—monthly —in the year to municipalities and companies for power of | 112,681.01 |

To recoup the Commission for such excess costs, 42 municipalities were charged at the end of the year with $224,258.63, being the amount necessary to be paid by them—in excess of sums collected monthly—to meet the actual cost of power supplied to them. As against the $224,258.63 so to be paid to the Commission, 79 municipalities contributed—by way of payment of monthly power bills rendered—$111,577.62 in excess of the actual costs of power chargeable to them. The extent to which each municipality on the System overpaid or underpaid for power in the year is set out on Schedule 19 attached hereto. Since October 31st, 1920, a large portion of the $224,258.63 owing to the Commission has been paid.

Prices charged to the Niagara system for power delivered to it by the Ontario Power Company in the fiscal year ending October 31st, 1920, were with the other income of that Company, sufficient to meet interest payable,

all operating costs, and to provide a reserve for the renewal and depreciation of the Works of the Company. The balance of income remaining, with other reserves available, was employed to meet interest upon the purchase price paid by the Commission for the undertaking and upon the advances made by the Commission to the Company as hereinbefore referred to.

During the fiscal year ending October 31st, 1920, the Commission acquired a certain few shares of the capital stock of the Ontario Power Company outstanding in the hands of private holders, and with such purchase became the owner of the entire capital stock of the Company. With the entire capital stock of the Ontario Power Company now held and vested in the Commission under the terms of the power Commission Act—the consent given by the municipalities on the Niagara System (prior to purchase of the Ontario Power Company) to the acquisition and construction by the Commission of development plants for the purpose of affording further supplies of power to the Niagara system, and having regard to the terms and provisions of the Power Commission Act, it is the opinion of legal Counsel that there is now serious question as to whether the shares of the Ontario Power Company are not now so held and vested in the Commission as to require that the municipalities on the Niagara system hereafter pay such prices for power as would be required had the shares of the Company been acquired out of moneys advanced by the Province of Ontario for such purpose. Had such prices been paid to the Commission by the Municipalities on the Niagara system in the fiscal year ending October 31st, 1920, the cost of power would have stood increased by approximately $140,000 or by the amounts necessary to provide sinking funds to repay the costs to the Commission of the shares of the Ontario Power Company and its advances for construction of the third pipe line to the works of such Company.

Under the provisions of the Ontario Niagara Development Act 1917, the Municipalities on the Niagara System will, with delivery of Chippawa power to such system, be required to pay cost thereof as defined by such provisions. To October 31st, 1920, construction of the Chippawa works had not been completed and no costs or charges in respect thereof stood included in the costs of power to the Municipalities on the Niagara System for such fiscal year.

On October 31st, 1919, the sum of $518,938.34 remained in the hands of the Commission in respect of overpayments for power made to that date by 64 Municipalities on the Niagara System. On October 31st, 1920, such overpayments amounted to $519,504.72 contributed by 76 Municipalities, which sum was held by the Commission as security for the payment of future Sinking Fund charges or available to permit moderation in the arbitrary rates charged monthly for power.

On October 31st, 1919, 53 Municipalities were indebted to the Commission in the sum of $141,747.84, being the amounts by which they had under-paid for power supplied to them to that date. On October 31st, 1920, the indebtedness stood increased to $209,049.51 with 45 Municipalities liable for the same.

Details of the net amount in the hands of the Commission to the credit of Municipalities which have overpaid and the amounts remaining payable to the Commission by Municipalities which had underpaid for power delivered to them during their periods of operation to October 31st, 1920, are set out in Schedule 20 hereto attached, which also shows:

(1) Receipts in the year by the Commission in respect of amounts due by Municipalities which had underpaid for power, and payments in the year by the Commission to Municipalities which had overpaid for power; also adjustments in power accounts between certain Municipalities and the Commission.

(2) Interest credited and charged in the year on balances due to or by Municipalities in respect of power accounts.
(3) The net amounts credited as overpayments or charged as underpayments to Municipalities in respect of power supplied to them in the year.
(4) The accumulated overpayments standing to the credit of, and the accumulated underpayments for power standing charged against the municipalities on the system as on October 31st, 1920.

Under Section 23-A of the Power Commission Act the Commission may from time to time during the first three years after any municipality shall first begin to take power from the Commission extend the time for payment of the sums payable by such municipality or of any part thereof. Of 120 municipalities taking power from the Niagara system 9 of them, which had been operating for more than 3 years had underpaid for power supplied to them up to October 31st, 1919, and also underpaid for power delivered to them in the fiscal year ending October 31st, 1920 (See Schedule 20).

During the year the following adjustments were made and items given effect to in accounts between municipalities and the Commission:

(a) The Town of Dunnville was credited with $2,062.26 in cancellation of certain charges made against it in 1918 in respect of the re-installation of the Dunnville wood pole line, the first insulators upon which were found to be defective and necessary to be replaced by those of another type. Such costs of replacement have been accepted as of a contingent nature and written off to reserves established to meet the costs of such a character.
(b) Cash to the amount of $52,589.15 was received by the Commission from 29 municipalities and applied in discharge or reduction of amounts due by such municipalities in respect of underpayments for power to October 31st, 1919.
(c) Amounts to the credit of 5 municipalities in respect of over-payments for power supplied to October 31st, 1919, and aggregating $1,740.08 were transferred by the Commission and applied in part payment of 1919-20 power bills and other current accounts.

**Reserves for Contingencies:**

| | | | |
|---|---|---|---|
| Balance at the credit of Contingency Reserves of the System amounted on 31st October, 1919, to | | | $15,762.48 |
| and to this was added in the fiscal year ending October 31st, 1920— | | | |
| (a) Amounts charged to Municipalities and against Company contracts as part of the cost of power to them | $37,500.00 | | |
| (b) Net Profits for year on power sold by the System to private companies | 11,214.61 | | |
| (c) Net profits to October 31st, 1919 on contracts with sundry power customers not previously applied to the Contingencies Reserve | 16,104.00 | | |
| (d) Interest at 4% on the monthly balances at the credit of the account | 1,510.10 | 66,328.71 | |
| against which there was charged in the year:— | | | $82,091.19 |
| (a) Expenditures incidental to the restringing with aluminum cable of the high tension line between Kitchener and Stratford and the wood pole lines between Tilbury and Comber | $21,352.14 | | |
| (b) The cost of replacing or repairing power lines and equipment damaged by storms | 22,224.50 | 43,576.64 | |
| leaving a balance at the credit of the account as at 31st October, 1920 of | | | $38,514.55 |

**Rural Lines:**

Capital invested in Rural Lines of the Niagara system amounted to October 31st, 1920, to $475,665.96, of which $442,415.08 represented the cost of primary or main lines owned by the Commission but operated and

maintained by municipalities owning secondary or service lines tributary thereto, which municipalities pay interest and Sinking Fund charges on the cost of the primary lines to the Commission. To October 31st, 1920, $13,189.39 stood expended on other rural lines which were under construction and incomplete.

During the fiscal year ending October 31st, 1920, the following expenditures were made upon Rural Lines of the system:

| | | |
|---|---|---|
| In the vicinity of Walkerville | $2,708.14 | |
| In the vicinity of St. Catharines | 8,133.01 | |
| In the vicinity of Agincourt | 7,740.46 | |
| In the Township of West Flamboro | 4,745.25 | |
| In the Township of South Dorchester | 1,299.30 | |
| Sundry small extensions | 194.26 | |
| | | $24,820.42 |
| As an offset against which expenditures, and with the Village of Markham taking power over such line in 1920, the cost of the Toronto to Markham primary line was in the year transferred from Rural Lines Account to that of the Wood Pole Lines of the Niagara system: such cost amounted to | | $22,240.31 |
| leaving a net increase in the Niagara Rural Lines Account for the year of | | $ 2,580.11 |

Lines in which $20,061.49 stood invested on October 31st, 1920 are operated by the Commission at its own risk.

An Operating and Revenue statement of the Rural lines of the Niagara System for the year ending October 31st, 1920, is attached hereto as Schedule 24. In the period, income amounted to $95,292.49 as against which costs of power including provisions for renewals and Sinking Funds, were $95,767.44, a loss of $474.95 having been made in connection with lines operated by the Commission on its own behalf.

Statement of the detailed costs of operation of each rural line for the year appears as Schedule 25 hereto, while a statement of the accumulated surpluses or operating shortages of each line to October 31st, 1920, appears as Schedule 26. Accumulated Sinking Funds paid in respect of rural lines of the system amounted to $46,809.11 to October 31st, 1920, as is shown on Schedule 27 hereto.

Amounts due to the Commission by rural Townships in respect of sums payable for Sinking Funds and interest was to October 31st, 1920, $13,114.45, of which $3,718.82, representing amounts due by three Townships, was three months or more overdue. (See Schedule 89).

Reserves for renewals on the lines operated by the Commission at its own risk are provided by an annual charge of 4% on capital invested, with interest added thereto at the rate of 4% per annum on balances to the credit of the account, and this provision is equivalent to a renewal rate of 5¾% per annum on a straight line basis, which is held to be adequate by Engineers of the Commission. The total reserves provided and the expenditures on account of renewals to October 31st, 1920, are shown on Schedule 28, also the balance to the credit of the account which amounted on that date to $5,249.79.

Renewals on the Rural Lines constructed at the cost of the Commission and operated by municipalities—(in respect of the cost of which the municipalities are required to pay Sinking Funds and interest to the Commission)—have, under the contracts with such municipalities, to be provided at the rate of 5% per annum—and such renewal funds are retained by the municipalities for expenditure by them in renewal of such lines.

Sums due to the Commission by customers in respect of lines operated by the Commission at its own risk amounted on October 31st, 1920, to $771.56, of which $14.07 only was three months or more overdue.

## THUNDER BAY SYSTEM

**Scope of the System:**

The Thunder Bay System in operation on October 31st, 1920, was comprised of a wood pole line constructed from the development works of the Kaministiquia Light, Heat & Power Company on the Kaministiquia River to the City of Port Arthur and a transformer station erected in connection therewith. Up to 31st October 1920 the supply of power to the System was obtained under a contract with the Kaministiquia Light, Heat and Power Company, which contract expired in December 1920.

In December 1918 the Commission commenced construction of power development works on the Nipigon River which, when complete, are expected by engineers of the Commission to cost about $6,731,830, and are looked to to provide a supply of power to the Cities of Port Arthur and Fort William. The supply of power which will be provided by the works is expected to be in excess of the requirements of the Cities mentioned, which have executed contracts to pay cost for power delivered to them, and the Commission contemplates the sale to pulp and paper mills of the excess power so to be developed. On October 1st, 1920, a contract was executed for a supply by the System to the Nipigon Pulp and Paper Company of from 4,000 to 10,000 horse power. The term of this contract is ten years, with the right of renewal for a further ten years.

**Investment in Works:**

Capital invested in the works of the System then in operation and affording a supply of Kaministiquia power to the City of Port Arthur amounted on October 31st, 1920, to

| | | |
|---|---|---|
| Investment in transmission line from plant of Kaministiquia Company to City of Port Arthur | | $ 29,476.46 |
| Investment in transformer station at Port Arthur | | 89,082.43 |
| a total of | | $118,558.89 |
| of which there was expended in the fiscal year under review— | | |
| Upon transmission line | $705.37 | |
| Upon transformer station | 171.64 | $877.01 |

for details of which latter expenditures see Schedule 6.

Expenditures upon the development works in course of construction on the Nipigon River amounted to October 31st, 1920, to—

| | |
|---|---|
| On Generating Plant | $3,514,270.78 |
| Transmission lines | 452,129.34 |
| New Transformer station | 35,461.68 |
| a total of | $4,001,861.80 |

in respect of which there was disbursed in the year ending October 31st, 1920—

| | |
|---|---|
| On generating plant | $2,892,940.13 |
| On transmission line | 253,048.11 |
| On new transformer station | 35,461.68 |
| a total of | $3,181,449.92 |

Details of these disbursements are shown on Schedule 6 hereto.

Completion of works in course of construction will, in the opinion of engineers of the Commission, require expenditure of $2,334,968. in the fiscal years ending October 31st. 1921 and 1922, while additional works proposed to be constructed and betterments to be made in those periods are expected to cost $395,000.

For the fiscal year ending October 31st, 1920, the sum of $2,500,000 was appropriated by the Legislature for the purposes of the Thunder Bay system, while in addition special warrants to the amount of $700,000. were issued and $114,500. appropriated by Treasury Board minutes. Sums to the total amount thereof, or $3,314,500, were paid over to the Commission for the purposes of the System, of which there was expended upon the System $3,182,326.93, as above mentioned. The balance of $132,173.07 with other moneys in the hands of the Commission was expended in manner set out in Schedule 3 attached hereto.

**Reserves for the Renewal of Works:**

Reserves for renewals to the System in operation on October 31st, 1920, are provided by an annual charge of 3½% on the capital invested in such works, with interest added thereto at the rate of 4% per annum on the balance to the credit of the account. This provision is equivalent to a renewal rate of approximately 5% per annum on a straight line basis.

The City of Port Arthur has been charged with renewals from the date when it first began to take power and on Schedule 33 is shown the total provisions set aside to October 31st, 1920, with the expenditures made on account of renewals to such date. The amount to the credit of the account on October 31st, 1920, was $39,713.67.

**Reserves for Contingencies:**

The sum of $4,254.48 remained to the credit of Reserves for Contingencies account of the system in operation on October 31st, 1920 (See Schedule 34 attached) as a provision against unforeseen expenditures and losses.

**Reserves for Sinking Funds:**

The City of Port Arthur has paid Sinking Fund charges as part of the cost of power delivered to it in every year since December 1910, and the amount accumulated on Sinking Fund account in respect of the System in operation was to October 31st, 1920, $20,446.98, as shown on Schedule 32 attached.

**Results of Operations for Year:**

Operating and Revenue account of the System in operation for the year ending October 31st, 1920, is attached hereto as Schedule 29. Revenue amounted to $114,199.64 as against which costs of power delivered to the City of Port Arthur, including provisions for renewals, sinking funds and contingencies, were $103,948.05. Receipts exceeded costs, therefore, by the sum of $10,251.59, which amount was attributable to overpayments for power supplied to it by the City of Port Arthur in the year. (See Schedules 29 and 30 hereto attached)

On October 31st, 1919, the sum of $17,621.72 remained in the hands of the Commission to the credit of the City of Port Arthur, and on October 31st, 1920, the amount stood increased to $28,578.18. (See Schedule 31).

## SEVERN SYSTEM

**Scope of System:**

The Severn system supplies power to Midland, Penetang, Collingwood and certain other municipalities and private corporations operating in that vicinity, and is comprised of a development plant situated on the Big Chute on the Severn River, together with wood pole (low tension) lines and dis-

tributing stations connected therewith. The power generated by the development works of the System at Big Chute amounted for the year ending October 31st, 1920, to approximately 5,180 horse power, while, in addition, in the year the system purchased upwards of 497 horse power from the Wasdell system and 17 horse power from the Eugenia system.

**Investment in Works:**

Capital invested in the works of the system to October 31st, 1920, was as follows:

| | |
|---|---|
| In power development | $ 649,767.39 |
| In wood pole lines | 552,256.60 |
| In distributing stations | 179,250.45 |
| Total | $1,381,274.44 |

Expenditures in respect of the same during the year ending October 31st, 1920, amounted to

| | |
|---|---|
| Upon power development | $15,877.48 |
| Upon wood pole lines | 4,852.49 |
| Upon distributing stations | 10,910.90 |
| or a total of | $31,640.87 |

details of which are set out in Schedule 7 attached hereto.

Works in course of construction will, it is estimated, cost $41,681. to complete, while expenditures on betterments and extensions proposed to be made with Rural Lines to be constructed—are expected for the fiscal years ending October 31st, 1921 and 1922 to cost $163.319.

For the fiscal year ending October 31st, 1920, the sum of $50,000. was appropriated by the Legislature for the purposes of the system, and an additional $7,000. under Special Warrant, making a total of $57,000., the whole of which was paid over to the Commission. Expenditures on the works of the System for the year amounting, as above shown, to $31,640.87, $25,359.13 remained in the hands of the Commission for the purposes of the System, and this with other amounts in the hands of the Commission was expended by it in manner set out in Schedule 3 attached hereto.

**Reserves for the Renewal of Works:**

Reserves for the renewal of the works of the Severn System are provided by an annual charge of 2¾% on the capital invested in the works, with interest added thereto at the rate of 4% per annum on the balances remaining from time to time to the credit of the account; this provision being equivalent to a renewal rate of approximately 4¼% on a straight line basis.

All municipalities upon the System have been charged with their share of the provision for renewals from the dates when they first began to take power and reserves for renewals in respect of lines serving Companies under contract with the system have also been provided from the commencement of the operations of such lines. The amount of reserves provided and expenditures charged there-against to October 31st, 1919, also the provision made by charges included in the cost of power and expenditures on account of renewals for the year ending October 31st, 1920, are shown on Schedule 39 hereto attached. The net balance to the credit of the account on October 31st, 1920, was $185,297.02.

**Sinking Funds:**

As empowered under the provisions of Section 23 of the Power Commission Act, the Commission has relieved all municipalities on the System from payment of Sinking Fund instalments for a period of five years from the date when they began to take power from the system. Collection of payments to be made on Sinking Fund account by 6 municipalities remained thus deferred on October 31st, 1920, while costs of power charged to 11 municipalities which had been operating for five years or more include Sinking Fund instalments. Sinking Funds have also been accumulated in respect of works and equipment serving companies under contract with the Commission since the date when such companies began taking power.

The total of the Sinking Funds collected from and charged—in the costs of power—to municipalities on the System amounted on October 31st, 1920, to $26,526.71, while the amount collected, with interest thereon, in respect of works and equipment serving companies amounted at the same date to $12,814.81, a total of $39,341.52. (See Schedule 38 attached hereto.)

**Distribution of Capital Cost between Municipalities:**

An apportionment of the capital cost of the works of the system to determine the amount which has to be supported by each municipality has with variations in the amount of power supplied and the number of municipalities served to be made in each year. Details of such apportionment for the year ending October 31st, 1920, are shown on Schedule 36 attached.

**Results of Operations:**

A combined Operating and Revenue account of the System for the year ending October 31st, 1920, is attached hereto as Schedule 35. Revenue amounted to $179,884.27, as against which costs of power, including provisions for renewals, sinking funds and contingencies were $191,292.95. Costs exceeded receipts, therefore, by the sum of $11,408.68, which amount was attributable to underpayments for power to the extent of $17,637.29 by 8 municipalities, and over-payments for power to the extent of $6,228.61 by 9 municipalities. (See Schedules 35 and 36 hereto.)

To October 31st, 1920, 7 municipalities on the System had overpaid for power delivered to them to that date to the extent of $23,961.91, while 10 municipalities were indebted to the Commission in the sum of $40,713.72 in respect of power supplied but not fully paid for. (See Schedule 37 hereto.) During the year the municipalities of Alliston and Midland paid to the Commission the sums of $44.92 and $162.28 respectively to apply on amounts owing by them in respect of power underpaid for to October 31st, 1919.

Under Section 23-A of the Act, the Commission may from time to time during the first three years after any municipality shall first begin to take power, extend the time for payment of the sums payable by it or any part thereof. Of the 17 municipalities taking power from the system 4 of them which had been operating for more than three years, underpaid for power supplied to them up to October 31st, 1919. In the fiscal year ending October 31st, 1920, however, all of such municipalities fully paid for power supplied to them in that period. (See Schedule 37 hereto.)

**Reserves for Contingencies:**

The amount to the credit of the Reserves for Contingencies account of the System as a provision against unexpected costs and losses amounted on October 31st, 1920, to $5,674.94, such sum having been accumulated out

of amounts charged to municipalities on the system as part of the costs of power delivered to them. Details of the account, including amounts provided and expended in the year, are set out in Schedule 40 attached hereto.

## ST. LAWRENCE SYSTEM

**Scope of System:**

The St. Lawrence system consists of wood pole (low tension) lines and distribution stations constructed to provide Brockville, Prescott and certain smaller municipalities in that vicinity with power, a supply of which is purchased by the System from the Cedar Rapids Power Company and from the town of Morrisburg. The Toronto Paper Company at Cornwall purchases power from the System at a flat rate per horse power. The amount of power distributed by the System in the fiscal year ending October 31st, 1920, was approximately 2,124 horse power.

**Investment in Works:**

Capital invested in the works of the system to October 31st, 1920, was as follows:

| | |
|---|---|
| In wood pole lines | $363,732.43 |
| In distributing stations | 277,401.16 |
| a total of | $641,133.59 |

of which there was expended during the year ending October 31st, 1920,

| | |
|---|---|
| Upon wood pole lines | $ 98,190.96 |
| Upon distribution stations | 29,576.16 |
| a total of | $127,767.12 |

details of which are set out in Schedule 8 attached hereto.

Costs to complete works in course of construction are estimated by Engineers of the Commission at $401,607, while extensions and betterments proposed to be made—with Rural Lines to be constructed—in the fiscal years ending October 31st, 1921 and 1922 are expected to cost $134,393.

For the fiscal year ending October 31st, 1920, the sum of $500,000. was appropriated by the Legislature for the purposes of the System and a further $50,000. by special warrant, making a total of $550,000. Of these appropriations sums aggregating $397,000 were paid over by the Province to the Commission and with expenditures made thereout for the purposes of the System of $127,767.12, there remained $269,232.88, which with other amounts in the hands of the Commission was disbursed by it in manner set out in Schedule 3 hereto attached.

**Reserves for the Renewal of Works:**

Reserves for renewal of the lines and stations of the St. Lawrence System are provided by an annual charge of 4% on the capital invested in the same, with interest added thereto at the rate of 4% per annum on balances remaining from time to time to the credit of the account. This provision is equivalent to a renewal rate of approximately 5¾% per annum on a straight line basis.

On Schedule 45 hereto is shown the amount of the reserves provided and the expenditures charged there-against to October 31st, 1919; also the provision made—by charges included in the cost of power—and expenditures on account of renewals for the year ending October 31st, 1920.

The balance to the credit of the account on October 31st, 1920, was $68,910.67.

**Sinking Funds:**

Under Section 23 of the Act the Commission has deferred collection from all municipalities on the System of amounts payable by them in respect of Sinking Funds for the first five years of their operation. 2 Municipalities on the System stood thus relieved of having to make payment of Sinking Fund instalments in the year ending October 31st, 1920, while Sinking Fund charges were included in the cost of power (in the year) to the remaining 3 municipalities on the System which had been operating for a period of five years or more. Sinking Fund instalments charged to such 3 municipalities amounted to $2,722.76 as per Schedule 44 attached.

Sinking Funds have also been provided in respect of works and equipment serving companies under contract with the Commission since the date when such companies began to take power and the amounts collected in respect of such Sinking Funds to October 31st, 1920, amounted to $1,916.91. (See Schedule 44.)

The total of the Sinking Funds collected and charged in respect of the System amounted, therefore, on October 31st, 1920, to $4,639.67.

**Distribution of Capital Cost:**

An apportionment of the capital cost of the works of the System so as to determine the amount which has to be supported by each municipality has, with variation in the amount of power supplied and the number of municipalities served, to be made in each year. Details of such distribution for the year ending October 31st, 1920, are contained in Schedule 42 hereto.

**Results of Operations:**

Operating and Revenue account of the system for the year ending October 31st, 1920, is attached hereto as Schedule 41. Revenue amounted to $95,314.04 as against which the costs of power—including provision for renewals, sinking funds collectible and contingencies—were $104,536.26. The excess of cost over receipts of $9,222.22 was attributable to underpayments for power by all of the municipalities on the System to the extent of $6,055. and losses met with on the sale of power to companies of $3,167.22.

A statement of the amounts underpaid by each municipality on the System for power supplied to it in the year is set out in Schedule 42 attached, while a statement of the accumulated underpayments for power (and interest charged thereupon) owing by each municipality on the System to October 31st, 1920, is attached as Schedule 43.

Under Section 23-A of the Act, the Commission may from time to time during the first three years after any municipality shall begin to take power from the Commission extend the time for payment of the sums payable by it or any part thereof. All of the 5 municipalities taking power from the System have been operating for more than three years, had underpaid for power supplied to them up to October 31st, 1919, and continued to do so for the fiscal year ending October 31st, 1920. (See Schedule 43.)

**Reserves for Contingencies:**

The amount to the credit of the Contingency reserve account of the System to October 31st, 1919, was $1,555.24 and in the year ending October 31st, 1920, this amount was augumented by $3,247.72 out of interest credits and sums charged to municipalities and companies as part of the costs

of power delivered to them in that period. Against a total credit of $4,802.96 thus accumulated, there was charged in the year $543.07 expended on costs of a contingent nature and $3,167.22 losses met with on sale of power to companies, leaving a balance of $1,092.67 to the credit of the account. (See Schedule 46.)

### WASDELL SYSTEM

**Scope of System:**

The Wasdell system furnishes power to a small group of municipalities in the vicinity of the Commission's development plant at Wasdell Falls on the Severn River. The system is comprised of the development plant, together wth wood pole (low tension) lines and distributing stations. The amount of power generated by the development works of the System in the year ending October 31st, 1920, was approximately 910 horse power, of which upwards of 497 horse power was delivered to the Severn system over connecting lines.

**Investment in Works:**

Capital invested in the works of the System on October 31st, 1920, was as follows:

| | |
|---|---|
| In power development | $141,760.06 |
| In wood pole lines | 153,690.29 |
| In transformer stations | 26,215.08 |
| a total of | $321,665.43 |

of which there was expended during the year ending October 31st, 1920

| | |
|---|---|
| On power development | $ 972.66 |
| On wood pole lines | 43,447.28 |
| On transformer stations | 11,479.44 |
| a total of | $55,899.38 |

details of which are set out on Schedule 9 hereto attached.

Capital invested in Rural Lines of the system amounted on October 31st, 1920, to $11,281.72, of which there was expended in the year ending October 31st, 1920, $3,583.56 as per details set out on Schedule 9 hereto.

Betterments and extensions proposed to be effected in the fiscal years ending October 31st, 1921 and 1922 are expected to cost $30,000., while Rural Lines proposed to be constructed in those periods are estimated to cost $105,000.

For the fiscal year ending October 31st, 1920, the sum of $90,000. was appropriated by the Legislature for the purposes of the system, and of such appropriation sums aggregating $50,000 were paid over to the Commission for the purposes of the system, as against which there was expended—

| | |
|---|---|
| Upon works, proper, of the system | $55,899.38 |
| Upon rural lines | 3,583.56 |
| a total of | $59,482.94 |

the excess of expenditures over receipts of $9,482.94 having been provided out of amounts in the hands of the Commission available for other Systems. (See Schedule 3 hereto.)

**Reserves for the Renewal of Works:**

To October 31st, 1919, reserves for the renewal of works of the Wasdell system amounted to $47,143.15, which sum had been provided by an annual charge of 3½% on the capital invested in the works, with interest added thereto at the rate of 4% per annum, making the provision equivalent

to a renewal rate of approximately 5% per annum on a straight line basis. The reserves thus provided were included in the costs of power delivered to municipalities to that date.

On the advice of its Engineers the Commission during the fiscal year ending October 31st, 1920, reduced the renewals charge from 3½% per annum to 2% per annum on the capital invested in the works, which rate with interest added thereto at 4% per annum is equivalent to approximately 3% per annum on a straight line basis. The accounts of the Commission were also revised so as to make the latter rate effective as from the commencement of operations in 1914, while the cost of power to the municipalities over the period was correspondingly reduced. On the amended basis the total sum available for renewals to October 31st, 1920, was $34,416.69 as against which expenditures to that date of $3,143.18 had been made, leaving a credit to the account of $31,273.51 as shown on Schedule 51 hereto.

**Sinking Funds:**

Under Section 23 of the Act the Commission has deferred collection from all municipalities on the System of Sinking Fund instalments to be paid over a perod of five years from the date when they first began to take power from the Commission. One municipality remained thus relieved from payment of Sinking Fund charges as part of the cost of power delivered to it in the year ending October 31st, 1920, while 5 municipalities which had been operating for more than five years stood charged with Sinking Fund instalments included in the cost of power to them. Sinking Funds so payable by such municipalities amounted to $2,656.27 as shown on Schedule 50 attached hereto.

Sinking Funds have also been accumulated in respect of the works and equipment serving companies under contract with the System since the dates when such companies began to take power and the sums collected from such companies on Sinking Fund account to October 31st, 1920, amounted to $2,640.25 as shown on Schedule 50 hereto. The total of Sinking Funds charged in the costs of power to municipalities and companies amounted to $5,296.52 on October 31st, 1920.

**Distribution of Capital Cost:**

An apportionment of the capital cost of the works so as to determine the amount which has to be supported by each municipality has with variations in the amount of power supplied and the number of municipalities served to be made in each year. Details of such distribution for the year ending October 31st, 1920, are contained in Schedule 48.

**Results of Operations:**

Operating and Revenue account of the System for the year ending October 31st, 1920, is attached hereto as Schedule 47. Revenue amounted to $38,077.01, as against which costs of power, including provisions for renewals, (at the amended rates before mentioned) sinking funds and contingencies, were $39,746.74. Costs exceeded receipts and amounts charged to municipalities by way of monthly power bills by $1,669.73 attributable to underpayments for power by 3 municipalities to the extent of $1,303.65, and losses on sale of power to companies of $582.70, as against which 3 municipalities overpaid for power to the extent of $216.62. (See Schedule 48.)

Under Section 23 of the Act the Commission may from time to time during the first three years after any municipality shall first begin to take power from the Commission extend the time for payment of the sums payable by it or any part thereof. All of the municipalities on the System had underpaid for power to October 31st, 1919, and 2 of such municipalities, which had been operating for more than three years, underpaid for power supplied to them in the fiscal year ending October 31st, 1920. (See Schedule 49.)

**Contingency Reserves:**

To October 31st, 1919, the sum of $14,277.43 had been accumulated to the credit of Contingency Reserves, partly out of provisions included in the cost of power to the municipalities but to the greatest extent out of profits realized on the sale of aluminum cable and sundry equipment originally installed and later taken from the System. To this $14,277.43 was added $824.34 provided in the year ending October 31st, 1920, out of the cost of power charged to municipalities and companies, making a total of $15,101.77. This whole amount was expended in the year in manner following, namely:

| | |
|---|---|
| Applied against the cost of stringing aluminum cable on a large portion of the system | $14,519.07 |
| To meet losses in the year on power sold to private companies | 582.70 |
| | $15,101.77 |

which absorbed the total of the credit to the account and left the System without contingency reserves at the end of the year. (See Schedule 52.)

**Rural Lines:**

Capital invested in Rural Lines of the System to October 31st, 1920, was $11,281.72 (See Schedule 53) of which $3,583.56 was expended in the year, as per details set out on Schedule 9 hereto. The Rural Lines of the System are operated by municipalities which supply power to such lines through their local commissions. The operating costs of the lines are met by such municipalities which collect and expend amounts necessary for the maintenance and renewal thereof, but pay to the Commission interest and Sinking Funds on the capital cost of the Lines. The amount of interest and sinking funds so paid to the Commission in the fiscal year ending October 31st, 1920, was $782.68 of which $583.29 was for interest and $199.39 for Sinking Funds. The accumulated Sinking Funds contributed in respect of the lines to October 31st, 1920, amounted to $376.71, as is shown on Schedule 53 attached hereto.

## EUGENIA SYSTEM

**Scope of System:**

The Eugenia System supplies power to Owen Sound, Chesley, Orangeville and other municipalities in the vicinity of the Commission's development plant at Eugenia Falls on the Beaver River. The system is comprised of the development plant together with wood pole (low tension) lines and distributing stations. The amount of power generated by the development works of the system in the year ending October 31st, 1920, was approximately 3,355 horse power of which upwards of 17 horse power was delivered to the Severn system over connecting lines.

**Investment in works:**

The capital invested in the works of the system on October 31st, 1920, was as follows:

| | |
|---|---|
| In Power Development | $ 979,424.83 |
| In Wood Pole Lines | 727,460.81 |
| In Distributing Stations | 206,879.86 |
| Total | $1,913,765.50 |

of which there was expended during the year ending October 31st, 1920—

| | |
|---|---|
| Upon Power Development | $ 22,655.79 |
| Upon Wood Pole Lines | 183,401.39 |
| Upon Distributing Stations | 44,885.18 |
| Total | $ 250,942.36 |

Expenditures upon the power development were made in connection with completion of a new unit, construction of which was commenced in the fall of 1918, while expenditures upon wood pole lines were made in construction of lines to serve sundry municipalities including Walkerton, Teeswater, Wingham, Holyrood, Lucknow, Ripley and Kincardine, none of which lines were fully completed or in operation on October 31st, 1920. Expenditures upon stations were represented to the extent of $34,908.97 by the cost to October 31st, 1920, of new distributing stations in the vicinity of Teeswater, Wingham, Holyrood and Kincardine; to the extent of $9,976.21 by additional equipment installed in the Hanover station and by sundry small installations in other stations. Details of such expenditures are set out in Schedule 10 hereto. Costs of completion of works in course of construction are estimated by Engineers of the Commission at $147,409 while betterments and extensions proposed to be made in the fiscal years ending October 31st, 1921 and 1922 are expected to cost $142,591.

Capital invested in Rural Lines of the System amounted on October 31st, 1920, to $1,694.61, no part of which was expended in the year ending on that date. Costs of rural lines proposed to be constructed in the fiscal years ending October 31st, 1921 and 1922 are estimated at $70,000.

For the fiscal year ending October 31st, 1920, the sum of $475.000 was appropriated by the Legislature for the purposes of the System and of such appropriation moneys aggregating in amount $440,000 were paid over to the Commission for the purposes of the System. Of the sums so paid over $250,942.36 was expended upon the System by the Commission, as above set out, the balance remaining of $189,057.64 being with other amounts in its hands, disbursed in manner set out in Schedule 3 hereto attached.

**Reserves for the Renewal of Works:**

Of $1,913,765.50 invested in works of the Eugenia System $324,988 represents the cost of—

| | |
|---|---|
| Properties acquired for flooded areas | $112,220 |
| Reinforced concrete dam | 188,857 |
| Earth filled dam | 23,911 |
| Total | $324,988 |

which investments are of such a character that reserves for renewals thereof are not necessary to be set up in the opinion of Engineers of the Commission.

On the balance of the moneys invested in works, reserves for renewals are provided by an annual charge of 2¾%, with interest added thereto at the rate of 4% per annum on balances to the credit of the account—which provision is equivalent to a rate of approximately 4¼% per annum on a straight line basis. All municipalities have been charged with their shares of the provision for renewals from the dates when they first began to take power from the System. Reserves for renewals in respect of the lines serving Companies have also been provided as from the date of commencement of operations of such lines.

On Schedule 57 hereto annexed is shown the amount of the reserves provided and the expenditures charged there against up to October 31st, 1919; also the amount set aside for renewals and expenditures on account thereof for the year ending October 31st, 1920, on which latter date there was to the credit of the account $135,762.20.

**Sinking Funds:**

As empowered under the provisions of Section 23 of the Act the Commission has relieved all municipalities on the System from payment of Sinking Fund instalments for a period of five years from the date when they first began to take power from the System. As none of the municipalities on this System have been operating for a full period of five years to October 31st, 1920, no charge was included in the cost of power to the municipalities to that date for Sinking Fund instalments payable by them.

**Distribution of Capital Cost between Municipalities:**

An apportionment of the capital cost of the works of the System to determine the amount which has to be supported by each municipality has with variations in the amount of power supplied and the number of municipalities served to be made in each year. Details of such apportionment for the year ending October 31st, 1920, are set out in Schedule 55 attached.

**Results of Operations:**

A combined operating and revenue account of the System for the year ending October 31st, 1920, is attached hereto as Schedule 54. Revenue amounted to $125,943.31 as against which costs of power, including provisions for renewals and contingencies were $169,875.52. Costs exceeded receipts therefor by the sum of $43,932.21 represented by underpayments for power in the year by all the municipalities on the System to the extent of $40,840.36 and losses sustained on the sale of power to private companies to the amount of $3,091.85. The extent of the underpayments for power in the year by each municipality is shown on Schedule 55 hereto attached, while the accumulated amount due by the municipalities on the System in respect of underpayments for power during their periods of operation, amounting in all to $76,877.72 is set out in Schedule 56. During the year the Village of Shelburne made payment of $74.10 to the Commission which was applied on account of amounts due by it in respect of such underpayments.

Under Section 23-A of the Act the Commission may from time to time during the first three years after any municipality shall first begin to take power from the Commission extend the time for payment of the sums payable by such municipality or any part thereof. Of 18 municipalities taking power from the Eugenia System, 12 of them had to October 31st, 1920, been operating for more than three years, had underpaid for power supplied to them in the period up to October 31st, 1919, and continued to do so for the fiscal year ending October 31st, 1920. (See Schedule 56.)

**Reserve for Contingencies:**

The balance to the credit of Reserves for Contingencies Account as a provision against unexpected costs and losses amounted on October 31st, 1919, to $19,488.48 and to this there was added in the fiscal year ending October 31st, 1920, the sum of $1,618.29 arising from interest credits and amounts charged to the municipalities in the costs of power. As against a credit balance of $21,106.77 so obtained there was charged against the account within the fiscal year the following amounts:—

| | | |
|---|---|---|
| (a) | Cost of repairing and replacing equipment and lines which had been damaged by storms | $3,711.47 |
| (b) | Costs incidental to the transfer of equipment | 872.51 |
| (c) | Net loss sustained by the System for the year on sales of power to private companies | 3,091.85 |
| | a total of | $7,675.83 |

leaving to the credit of the account as a provision against future contingencies the sum of $13,403.94 as shown on Schedule 58 attached.

**Rural Lines:**

Capital invested in the Rural Lines of the System amounted to $1,694.61 (See Schedule 59), no portion of which was expended in the year ending October 31st, 1920. The Rural Lines of the System are operated by municipalities which supply power to the same through their local commissions. The operating costs of the lines are met by such municipalities which collect and expend amounts necessary for the maintenance and renewal thereof but pay to the Commission interest and sinking funds on the capital cost of the Lines. The amount of interest and sinking fund so paid to the Commission in the fiscal year ending October 31st, 1920, was $124.64, of which $94.12 represented interest and $30.52 provisions for sinking funds. The accumulated sinking funds contributed in respect of the lines to October 31st, 1920, amounted to $105.83 as is shown on Schedule 59 attached.

## OTTAWA SYSTEM

**Scope of System:**

The Ottawa System furnishes power to the City of Ottawa, a supply whereof is obtained by the Commission under contract with the Ottawa and Hull Power and Manufacturing Company, Limited.

**Investments in Works:**

Capital invested in the works of the System to October 31st, 1920, amounted to $1,009.57, no part of which was expended in the fiscal year ending on that date. Such capital investment was represented largely by the cost of metering equipment.

**Reserves for the Renewal of Works:**

No reserves are provided for the renewal of the works of the Ottawa system, such provision being unnecessary in the opinion of Engineers of the Commission.

**Sinking Funds:**

Sinking Fund provisions charged in the costs of power to the Ottawa System in the year ending October 31st, 1920, amounted to $18.18 which with instalments paid to October 31st, 1919, and interest accretions, left a balance to the credit of the account on October 31st, 1920, of $67.73.

**Results of Operations:**

A combined Operating and Revenue statement for the year ending October 31st, 1920, is attached hereto as Schedule 60. The total costs of power including provisions for interest and Sinking Fund, amounted to $95,622.27, the exact amount of which was paid by the City of Ottawa to the Commission in the year.

## MUSKOKA SYSTEM

**Scope of System:**

The Muskoka System furnishes power to Huntsville and Gravenhurst and to sundry customers at Muskoka Falls. The System is comprised of a development plant situated at South Falls on the south branch of the Muskoka River, together with wood pole lines and distributing stations connected therewith. The amount of power generated by the development works of the System in the year ending October 31st, 1920, was approximately 1,350 horse power.

**Investment in Works:**

Capital invested in the works of the System on October 31st, 1920, was as follows—

| | |
|---|---|
| In Power development | $148,018.13 |
| In wood pole lines | 54,313.44 |
| In distributing stations | 9,785.70 |
| a total of | $212,117.27 |

of which there was expended during the year ending October 31st, 1920—

| | |
|---|---|
| On power development in connection with the South Falls dam and additional equipment | $ 8,828.56 |
| On Huntsville distributing station | 152.14 |
| a total of | $ 8,980.70 |

details of which are set out in Schedule 11 hereto.

Costs of betterments proposed to be made in the fiscal years ending October 31st, 1921 and 1922, are estimated by Engineers of the Commission at $15,000.

For the fiscal year ending October 31st, 1920, the sum of $40,000. was appropriated by the Legislature for the purposes of the System, and a further $50,000. by special warrant, making a total of $90,000. Of these appropriations and warrants sums aggregating $60,000. were paid over by the Province to the Commission and with expenditures made thereout for the purposes of the System of $8,980.70 as above mentioned, there remained $51,019.30 which with other amounts in the hands of the Commission was disbursed by it in manner set out in Schedule 3.

**Reserves for the Renewal of Works:**

Reserves for the renewal of the works of the Muskoka System are provided by an annual charge of 3½% on the capital invested in such works, with interest added thereto at the rate of 4% per annum on the balance to the credit of the account, which provision is equivalent to a renewal rate of approximately 5% per annum on a straight line basis.

Both municipalities served by the System have been charged with their share of the provisions for renewals from the dates when they first began to take power. On Schedule 64 hereto is shown the amount of the reserves

provided and expenditures charged there against to October 31st, 1919; also the provision made (by charging the costs of power) and the expenditures for renewals in the fiscal year ending October 31st, 1920, when the balance remaining to the credit of the account amounted to $27,646.18.

**Sinking Funds:**

As empowered under the provisions of Section 23 of the Power Commission Act, the Commission has deferred collection from both municipalities of Sinking Fund instalments for a period of five years from the date when they first began to take power from the System. As neither of the municipalities had to October 31st, 1920, been operating for a full period of five years Sinking Fund instalments payable by them were not included in or collected as part of the costs of power.

**Distribution of Capital Cost:**

An apportionment of the capital cost to determine the amount thereof to be supported by each municipality has, with variations in the amount of power supplied, to be made in each year. Statement covering such distribution for the year ending October 31st, 1920, is contained in Schedule 62.

**Results of Operations:**

Operating and Revenue account for the year ending October 31st, 1920, is attached hereto as Schedule 61. Revenue amounted to $28,541.84 as against which costs of power, including provision for renewals and contingencies were $27,238.25. Receipts and amounts charged for power, therefore, exceeded expenditures by $1,303.59, attributable to the fact that the municipality of Huntsville overpaid for power in the year to the extent of $1,987.85, while the municipality of Gravenhurst underpaid for power in the year by $684.26. A statement of underpayments and overpayments by the municipalities for power supplied in the year ending October 31st, 1920, is set out in Schedule 62 hereto, while the accumulated underpayments for power by both of the municipalities to October 31st, 1920, are set out in Schedule 63.

Under Section 23-A of the Act, the Commission may from time to time during the first three years after any municipality shall first begin to take power extend the time for payment of the sums payable by such municipality or any part thereof. Both of the municipalities had been operating for a period of more than three years to October 31st, 1919, and had underpaid for power to that date. For the fiscal year ending October 31st, 1920, the municipality of Huntsville overpaid for power supplied to it and the municipality of Gravenhurst continued to underpay for power delivered to it.

**Reserves for Contingencies:**

The reserves to the credit of Contingency Account amounted to $1,096.18 on October 31st, 1919, and during the fiscal year ending October 31st, 1920, such amount was increased by $412.62 representing interest credits, profits on the sale of power to private customers and sums charged to the municipalities as part of the costs of power,—making a total credit balance of $1,508.80 on October 31st, 1920. No expenditures of a contingent nature were incurred or met with in the year.

## RIDEAU SYSTEM

**Scope of System:**

The Rideau System supplies power to Smith's Falls, Perth and Carleton Place, and is comprised of development plants at High Falls and at Carleton Place on the Mississippi River in the County of Lanark, with wood pole (low tension) lines and transformer stations connected therewith.

Under a contract bearing date January 25th, 1918, the System is obligated to purchase certain power from the Rideau Power Company, if available at that plant after the requirements of the Town of Merrickville have been taken care of. The initial supply to be taken by the system was 500 horse power per annum, while the term of the contract is twenty years, and the price to be paid $14.00 per horse power. In the fiscal year ending October 31st, 1920, the System took and paid for approximately 479 horse power.

The supply of power to the System over and above that obtained under contract with the Rideau Power Company was to May 1st, 1920, provided by the development plant owned by the System at Carleton Place, but with completion in May, 1920, of the High Falls development plant, the power for the System was thereafter obtained with its use, the Carleton Place development plant being left available for operation when and so soon as the demands for power upon the System shall require it. The generating capacity of the High Falls plant is stated to be approximately 3,000 horse power and that of Carleton Place development 470 horse power. The average horse power supplied in the year by the System to municipalities, after correction of power factor, was 1637 horse power.

**Investment in Works:**

Capital invested in the works of the System to October 31st, 1920, amounted to—

| | | |
|---|---|---|
| In power development | $748,941.41 | |
| In wood pole lines | 233,602.24 | |
| In distributing stations | 49,844.27 | |
| a total of | | $1,032,387.92 |

in respect of which there was expended in the year ending October 31st, 1920

| | | |
|---|---|---|
| Upon power development | $318,425.74 | |
| Upon wood pole lines | 14,885.19 | |
| Upon distributing stations | 17,610.01 | |
| a total of | | $ 350,920.94 |

details of which are set out on Schedule 12 attached hereto.

Extensions and betterments proposed to be made in the fiscal years ending October 31st, 1921 and 1922 are expected by Engineers of the Commission to cost $80,000, and Rural Lines proposed to be constructed in those periods $50,000.

For the fiscal year ending October 31st, 1920, the sum of $250,000.00 was appropriated by the Legislature for the purposes of the System, and an additional $200,000.00 by special warrant, making a total of $450,000.00, of which sums aggregating $363,000.00 were advanced by the Province to the Commission. Expenditures on the works of the System in the year amounting, as above shown, to $350,920.94, there remained in the hands of the Commission for the purposes of the System $12,079.06, which, with other amounts in the hands of the Commission were expended in manner set out in Schedule 3 attached hereto.

**Reserves for the Renewal of Works:**

Reserves for the renewal of the works of the Rideau System are provided by an annual charge of 2¼% on the capital invested in works, with interest added thereto at the rate of 4% per annum on the balance to the credit of the account which provision is equivalent to a renewal rate of approximately 3½% per annum on a straight line basis.

With the High Falls plant costing upwards of $659,000.00 not completed until May, 1920, reserves for renewals were not necessary to be provided in respect of the same until the date of inception of its operation. Statement of the Reserves for Renewals account of the System showing a balance to the credit thereof on October 31st, 1920, of $21,822.21 is attached hereto as Schedule 69.

**Sinking Funds:**

As empowered under the provisions of Section 23 of the Power Commission Act, the Commission has deferred collection from all municipalities on the System of sums payable by them on Sinking Fund account for a period of five years from the date when they first began to take power from the System. To October 31st, 1920, none of the municipalities on the System had been operating for a period of five years, and Sinking Fund instalments to be paid by them were to that date not included in the cost of power.

**Distribution of Capital Cost:**

An apportionment of the capital cost of the works of the System to determine the amount which has to be supported by each municipality has with variations in the amount of power supplied and the number of municipalities served, to be made in each year. Details of such apportionment for the year ending October 31st, 1920, are shown on Schedule 67 attached.

**Results of Operations:**

Operating and Revenue Account for the year ending October 31st, 1920, is attached hereto as Schedule 66. Revenue collected amounted to $62,379.78 as against which the costs of power, including provisions for renewals and contingencies, were $65,523.01. Costs exceeded receipts, therefore, by $3,143.23 represented by underpayments for power by two municipalities of $5,307.53 and overpayments for power by one municipality to the extent of $2,164.30 (See Schedules 66 and 67). Accumulated underpayments or overpayments for power in the whole operating period to October 31st, 1920, are shown on Schedule 68. Collection of such underpayments has been deferred by the Commission under the provisions of Section 23-A of the Act.

**Reserves for Contingencies:**

The amount to the credit of the Reserves for Contingencies Account of the System, with a provision against unexpected costs and losses, amounted on October 31st, 1920, to $625.39, such sum having accumulated out of amounts charged to the municipalities on the System as part of the costs of the power delivered to them, and from interest credits.

## BONNECHERE RIVER STORAGE SYSTEM

**Scope of System:**

The Bonnechere River Storage Sytem is comprised of a water storage system on the Bonnechere River, near the Town of Renfrew, from which water is supplied to customers who take the same for use in the generation of power.

**Investment in Works:**

Capital invested in the works of the System was on October 31st, 1920, represented by—

| | |
|---|---|
| Cost of storage dam at Round Lake | $20,292.68 |
| Cost of storage dam at Golden Lake | 11,092.81 |
| Interest on the above expenditures to October 31st, 1916 | 2,780.25 |
| Total | $34,165.74 |

as against $34,270.74 invested therein on October 31st, 1919. The reduction of $105.00 in the investment arose from the sale of certain small parcels of land on the shores of Round Lake.

No reserves for renewals or contingencies are set up in respect of the undertaking, but Sinking Funds to the amount of $2,480.06 stood established on October 31st, 1920, out of charges (to provide the same) which were included in the costs of operation to that date. (See Schedule 73.)

Costs of operation in the fiscal year ending October 31st, 1920, were as follows:

| | |
|---|---|
| Operating and maintenance expenses | $ 411.95 |
| Interest on Investment | 1,478.75 |
| Provision for Sinking Funds | 615.76 |
| Total | $2,506.46 |

the whole amount of which was assessed against the users of water for power purposes (See Schedule 72).

To October 31st, 1920, there was owing in connection with such assessments the sum of $6,252.05 as is shown on Schedule 90 ( a list of Accounts Receivable) hereto. Since that date the Town of Renfrew has paid $2,135.44, leaving $4,116.61 owing and overdue by the other users of water from the System, who have either neglected or refused to pay the assessments made against them. The Commission claims that under the terms of an agreement with it the Town of Renfrew is liable for such unpaid assessments, payment of which had since been demanded of it.

## ESSEX SYSTEM

**Scope of System:**

The Essex System comprises certain transmission lines and transformer stations in the County of Essex, and local distribution systems in the municipalities of Leamington, Kingsville, Essex, Amherstburg, Harrow, Cottam and Canard River, which with a limited amount of equipment, furniture and stores were purchased by the Hydro Electric Power Commission of Ontario under agreement dated May the 22nd, 1918, from the Essex County Light & Power Company, Ltd.

The purchase price paid for such System, as of date June 1st, 1918, was

| | |
|---|---|
| In 4% 40-year debentures of the Hydro Electric Power Commission of Ontario | $200,000.00 |
| In 5% 10-year debentures of the Hydro Electric Power Commission of Ontario | 26,000.00 |
| | $226,000.00 |

The debentures so given in purchase are guaranteed by the Province of Ontario, and with no municipality or municipalities under contract with the Commission to take power from the System and pay cost for the same under the provisions of Section 23 of the Power Commission Act, the System is owned by the Commission and operated at its own risk. The supply of power to the Essex System (which, while characterized as such, is not a "System" within the meaning of the Power Commission Act) is obtained from the Niagara System.

**Statement of Assets and Liabilities of System:**

Statement of the assets and liabilities of the Essex System as of date October 31st, 1920, is attached hereto as Schedule 74.

**Investment in Transmission lines, stations, local distributing systems and other assets of Essex System.**

To October 31st, 1920, capital invested in the Essex System amounted to $375,516.68, represented by—

| | | |
|---|---|---|
| Transmission lines | $133,099.97 | |
| Transformer Stations | 70,135.49 | |
| Local distributing systems | 135,952.84 | |
| Spare equipment | 18,264.77 | |
| Furniture and other equipment | 1,943.59 | |
| Materials and Supplies | 9,412.29 | |
| Accounts receivable | 3,207.36 | |
| Deficit on operations | 41,316.86 | |
| | | $413,333.17 |

Less:

| | | |
|---|---|---|
| Due to Creditors | $ 305.29 | |
| Reserves for renewals of Works and for Sinking Funds (included in and forming part of operating deficit) | 37,511.20 | |
| | | 37,816.49 |
| or net amount of | | $375,516.68 |
| which was provided by | | |
| Issue of Bonds—given in purchase of the System | $226,000.00 | |
| Advances by the Hydro Electric Power Commission of Ontario to the System | 149,516.68 | |
| a total of | | $375,516.68 |

Expenditures in respect of the lines and works of the System amounted for the year ending October 31st, 1920, to:

| | | |
|---|---|---|
| Upon small extensions to existing transmission lines | $ 449.45 | |
| Upon the conversion of old steam plant building into office and storehouse building and for minor installations of equipment | 6,497.27 | |
| Upon extensions to seven local distributing systems | 19,672.75 | |
| a total of | | $ 26,619.47 |

details of which are set out in Schedule 13 hereto.

No appropriations were made by the Legislature for the purposes of the System in the fiscal year ending October 31st, 1920, but expenditures by the Commission upon the System and the advances of the Commission to it were made out of the general funds of the Commission.

Costs of extensions proposed to be made to the System in the fiscal years ending October 31st, 1921 and 1922, are estimated by Engineers of the Commission at $25,000.

**Reserves for the Renewal of Works:**

Reserves for the renewals of the works and lines of the Essex System are provided by an annual charge of 4% on the capital invested therein to which is added interest at the rate of 4% per annum on the balances remaining from time to time to the credit of the account, making the provision equivalent to a rate of approximately 5¾% per annum on a straight line basis.

To October 31st, 1920, the amount to the credits of renewals account of the System was $26,877.21.

**Sinking Fund Account:**

With the purchase price of the Essex System paid by the issue of Bonds of the Commission guaranteed by the Province of Ontario, the provisions of the Power Commission Act do not appear to require that Sinking Funds be established to meet the same—this for the reason as I am advised by legal counsel, that the guarantee of such bonds by the Province does not constitute an "advance" within the meaning of Section 23 of the Act. With the advances of $149,516.68 made by the Commission to the System, also loaned out of general funds of the Commission and not from moneys obtained from the Province, there would appear to be no provision in the Act requiring the establishment of Sinking Funds for the repayment of such advances.

While not apparently required by the Power Commission Act so to do, the Commission has for the period of operation to October 31st, 1920, included Sinking Fund instalments—sufficient to meet the Bonds given in purchase of the System at maturity—in the costs of power to the System, and the sums so placed to the credit of Sinking Fund Account to October 31st, 1920, amounted to $10,633.99. With a deficit of $41,316.86 met with in operation of the System to that date, however, actual collection of such Sinking Funds had not been effected by the Commission, but stood included in and comprising part of such deficit. Accordingly, the Commission was not, and will not be required, under the provisions of Section 15 of the Act, to invest such Sinking Funds in securities of the Province of Ontario for delivery to the Treasurer of Ontario until such time as the earnings of the System shall have repaid the deficit.

**Results of Operations:**

The combined revenue and operating account of the System is attached hereto as Schedule 75.

| | |
|---|---|
| Revenue amounted to | $89,025.25 |
| As against which costs of operation, including provisions for the renewal of lines and $4,269.64 set up for Sinking Fund purposes amounted to | 98,360.31 |
| Leaving a deficit for the year of | $ 9,335.06 |

No municipalities or customers are under contract or other liability to make good such deficit.

The accumulated operating deficit of the System to October 31st, 1920, amounted to $41,316.86, included in which was $26,877.21 set aside as reserves for renewals of the works of the System and $10,633.99 placed to the credit of Sinking Fund account; the actual loss in money which the Commission contributed to the System to that date having been $3,805.66. To a large extent this deficit has arisen from the costs to the System of steam power, the use of which has been done away with, a supply of hydro electric power being now obtained from the Niagara System. For the fiscal year to October 31st, 1921, improved conditions are looked to be met when the System is expected to earn a profit.

## THOROLD SYSTEM

The Thorold System comprises a small group of transmission lines over which power (purchased from the Ontario Power Company) is transmitted to customers on what was formerly known as the "Battle" System in the vicinity of Thorold.

The System was purchased by the Hydro Electric Power Commission of Ontario on December 1st, 1918, at the price of $100,000.00 paid in 4% 40-year bonds of the Commission guaranteed by the Province, when the lines and stations belonging to it were accepted as having a physical value of $25,872.41, $57,500.00 was paid as the then present value of commissions (or royalties) receivable, which will become due from the Ontario Power Company on contracts for the supply of power customers in the Thorold district, and $16,627.59 was adopted as the value of existing power contracts, and the value placed on the supply of power available under contracts with the Ontario Power Company. The total of these items amounted to $100,000.00.

The System is owned by the Hydro Electric Power Commission of Ontario and operated at its risk with no municipality or municipalities under direct responsibility for its cost of operation.

### Statement of Assets and Liabilities of System:

A statement of the Assets and Liabilities of the Thorold System as of date October 31st, 1920, is attached hereto as Schedule 76.

### Investments in System:

To October 31st, 1920, capital invested in the Thorold System amounted to $119,144.84, comprised of—

| | | |
|---|---|---|
| (a) Value of lines, stations and distribution system | $26,644.98 | |
| (b) Value of commissions or royalties receivable (being amortized over 24 years—See Sinking Fund) | 57,500.00 | |
| (c) Capitalized value of power sale contracts and the value placed upon power available under contracts to purchase | 16,627.59 | |
| | $100,772.57 | |
| (d) Due by consumers in respect of power accounts | 7,555.26 | |
| (e) Moneys held by the Hydro Electric Power Commission of Ontario to the credit of System | 10,817.01 | |
| Total | | $119,144.84 |

which was provided—

| | | |
|---|---|---|
| (1) By issue of bonds given in purchase of the System | $100,000.00 | |
| (2) Out of operating receipts— | | |
| (a) Sinking Funds | $3,746.97 | |
| (b) Reserves for Renewals | 1,795.84 | |
| (c) Operating Surplus | 13,602.03 | |
| | 19,144.84 | |
| Total of | | $119,144.84 |

During the fiscal year ending October 31st, 1920, the sum of $390.71 was expended upon lines out of resources of the System.

### Reserves for Renewals:

Reserves for renewals on the Thorold System are provided by an annual charge of 3½% on the capital invested on lines and stations to which is added interest at the rate of 4% per annum on the balance re-

maining to the credit of the account from time to time. This provision is equivalent to a renewal rate of approximately 5% per annum on a straight line basis.

To October 31st, 1920, the balance to the credit of renewals account was $1,795.94.

**Sinking Funds:**

With the purchase price of the System paid in bonds of the Commission guaranteed by the Province of Ontario, the provisions of the Power Commission Act do not appear to require the Sinking Funds for repayment thereof to be set up—this in the view that the guarantee given by the Province does not appear to be an "advance" within the meaning of Section 23 of the Act.

Disregarding the above conditions the Commission has required that the revenue of the System be charged in each year with amounts sufficient—

(a) To repay $57,500.00 of the purchase price, representing "royalties"—acquired—over a period of 24 years, and

(b) To repay $42,500.00 of the purchase price—representing lines and stations and the value of power contracts —within 40 years.

in respect of which there has been set aside to October 31st, 1920, $3,746.97 of which $1,918.25 was provided in the year ending on that date.

Under Section 15 of the Act, all sums received by the Commission from municipal corporations and others on Sinking Fund account shall be invested by the Commission in securities of the Province of Ontario and all interest accruing thereon; and such securities shall be delivered by the Commission to the Treasurer of Ontario as security for repayment of the advances made by the Province to the Commission. As no part of the revenue of the Thorold System was paid to the Commission by municipalities or others for the purpose of meeting Sinking Fund instalments, the Commission has not invested the Sinking Funds of the System in securities of the Province of Ontario for delivery to the Treasurer of Ontario.

**Results of Operations:**

Combined operating and revenue account of the System for the fiscal year ending October 31st, 1920, is attached hereto as Schedule 77.

The revenue for the period amounted to.....$33,317.04
as against which costs of operations, including provisions for renewal and Sinking Fund set aside by the Commission were.... 24,107.33

leaving a profit for the year of.....$ 9,209.71

## CENTRAL ONTARIO SYSTEM

Under agreement dated March 10th, 1916, the Central Ontario System was acquired by the Province of Ontario from the Electric Power Co., Ltd., the purchase price paid therefor being $8,350,000.00 of 10 year 4% bonds of the Province due March 1st, 1926. By Order in Council dated May 5th, 1916, administration and management of the System was vested in the Hydro Electric Power Commission of Ontario.

The Central Ontario System is divided into two sections, one known as the Central Ontario Section, and the other as the Northern or Nipissing Section.

The Central Ontario Section comprises certain power development plants on the Trent River, transmission lines and transformer stations connected therewith and local electric distributing Systems including those in Belleville, Bowmanville, Cobourg, Deseronto, Lindsay, Napanee, Oshawa, Port Hope, Trenton, Tweed, Newcastle, Orono, Brighton, Millbrook and Newburgh. Power is also sold by the System to other municipalities and customers. The System in addition owns Gas Works at Cobourg, Napanee, Oshawa and Peterboro, Waterworks at Cobourg and the Peterboro Street Railway. A pulp mill at Campbellford is operated by the System and pulpwood areas in Bruton Township were purchased by the Province in 1917 to provide a supply of wood for such pulp mill.

The Northern Section (generally known as Nipissing Section) consists of a power development plant at Nipissing near North Bay, with transmission lines and transformer stations connected therewith and local distributing systems in North Bay, Powassan, Nipissing and Calendar.

**Statement of Assets and Liabilities:**

A statement of Assets and Liabilities of the System to October 31st, 1920, is attached hereto as Schedule 78.

**Investments in Works and Assets of the System:**

Capital invested in the works and assets of the System amounted on October 31st, 1920, to:

| | | | |
|---|---|---|---|
| Invested in | | | |
| CENTRAL ONTARIO SECTION: | | | |
| (a) | Power developments and Hydraulic rights | $4,508,528.73 | |
| (b) | Transformer Stations | 1,084,472.00 | |
| (c) | Transmission lines | 1,714,513.37 | |
| (d) | Local utilities including Electric, Gas and Water Works and Peterboro Street Railway | 2,199,508.38 | |
| | | | $9,507,022.48 |
| NIPISSING SECTION: | | | |
| (e) | Power development and Steam plant | 363,297.90 | |
| (f) | Transmission lines | 43,322.00 | |
| (g) | Transformer Stations | 35,492.22 | |
| (h) | Local utilities—electric | 170,678.73 | |
| | | | $ 612,790.85 |
| RURAL LINES | | | 30,812.16 |
| PULP MILL AND WOOD AREAS | | | 454,227.79 |
| | | | $10,604,853.28 |
| And | | | |
| | Investments—debentures of the Town of Trenton given on purchase of waterworks sold to it | $ 20,352.04 | |
| | Cash in Bank | 4,590.32 | |
| | Accounts Receivable less reserves for doubtful accounts | 222,155.61 | |
| | Advances on pulpwood contracts | 11,904.42 | |
| | Due by the Hydro Electric Power Commission of Ontario—moneys borrowed | 1,719,472.22 | |
| | | | $ 1,978,474.61 |
| INVENTORIES: | | | |
| | Tools and equipment | 50,631.09 | |
| | Materials and supplies | 380,749.49 | |
| | | | $ 431,380.58 |

OPERATING ITEMS:

| | | |
|---|---|---|
| Prepaid expenses and insurance | $ 8,116.89 | |
| Deferred maintenance costs | 54,123.85 | |
| Deficit—operating | 167,530.90 | |
| | | $ 229,771.64 |
| A total of | | $13,244,480.11 |

less liabilities of—

| | | |
|---|---|---|
| 1. Accounts and bills payable owing by the system | 226,805.10 | |
| 2. Reserves for renewals of works set aside out of revenue of the System | 812,509.75 | |
| 3. Reserves to meet contingencies set aside out of revenue of the System | 10,763.90 | |
| 4. Reserves for Sinking Funds set aside out of revenue of the System | 21,216.36 | |
| | | $ 1,071,295.11 |
| Leaving capital invested therein by the Province of | | $12,173,185.00 |

which was provided by the Province in manner following:

| | | |
|---|---|---|
| 5. By purchase price paid by Province for System in 10 year 4% bonds due March 1, 1926 | 8,350,000.00 | |
| 6. By 5% debentures due July 1, 1927, issued by Province in purchase of Bruton Township pulpwood area | 225,000.00 | |
| 7. By cash advances of the Province to Oct. 31, 1920 | 3,598,185.00 | |
| | | $12,173,185.00 |

For the fiscal year ending October 31st, 1920, the sum of $925,000.00 was appropriated by the Legislature for the purposes of the System, and $300,000.00 by special warrants, or a total of $1,225,000. Of such appropriations and as against such warrants sums aggregating $530,000.00 were paid over to the Commission by the Province in the year, $195,315.25 of which was expended for the purposes of the System, while the balance of $334,684.75 was, with other funds in its hands, expended by the Commission in manner set out in Schedule 3 hereto.

In the year ending October 31st, 1920, the following amounts were expended on Capital account on works and assets of the System:

ON THE CENTRAL ONTARIO SECTION:

| | | |
|---|---|---|
| (a) Upon power developments principally at Ranney's Falls | $ 117,441.51 | |
| (b) Upon transmission lines | 192,974.06 | |
| (c) Upon transformer stations | 50,796.59 | |
| (d) Upon local utilities | 177 198.22 | |
| (e) Upon rural lines | 1,139.72 | |
| | | $ 539,550.10 |

ON THE NIPISSING SECTION:

| | | |
|---|---|---|
| (f) Upon power developments | 47,299.57 | |
| (g) Upon local utilities | 5,545.70 | |
| | | $ 52,845.27 |
| On the Bruton Township Pulpwood areas | | 2,853.75 |
| A total of | | $ 595,249.12 |

of which $399,933.87 was disbursed out of renewals, reserves and other funds belonging to the System and $195,315.25 out of advances made by the Province for the purposes of the System.

Costs of completion of works in course of construction are estimated by Engineers of the Commission at $1,565,220.00, while extensions and betterments proposed to be made in the fiscal years ending October 31st, 1921 and 1922 are expected to cost $225,730.00.

**Reserves for the Renewal of Works:**

Reserves for the renewal of power developments, stations and lines of the System are provided by an annual charge included in the costs of Operations of 2½% on the amount of capital employed, exclusive of that invested in undeveloped hydraulic rights, franchises, etc. Reserves for the renewal of works of the various local utilities owned by the System and the pulp mill are provided at the rate of 3½% per annum on capital invested. Such reserves are augmented by interest allowed at the rate of 4% per annum on balances standing from time to time to the credit of the account. A statement of the Renewals Account is attached hereto as Schedule 81, and it indicates that after deduction of the costs of the renewals to that date, the amount to the credit of the account on October 31st, 1920, was $812,509.75, an increase of $207,350.82 for the year.

**Sinking Funds:**

With the Central Ontario System owned by the Province of Ontario and the municipalities taking power therefrom under no responsibility to pay the same, Sinking Funds in respect of the cost of the works of the System are not required to be provided.

Sinking Funds have been created, however, with respect to repayment of the cost of certain specific investments of the System, namely:—

| | | |
|---|---|---|
| (a) | In respect of the cost of Brooklin Rural Lines ..... | $ 1,235.31 |
| (b) | For redemption of Bonds issued in purchase of the Bruton Township timber limit..... | 18,803.52 |
| (c) | In respect of the Bancroft Mill operated in connection with the pulp mill ..... | 1,177.53 |
| | Total..... | $ 21,216.36 |

the amount of which stands included in the operating deficit to October 31st, 1920.

The Brooklin Rural Lines were constructed by the Commission under certain contracts with the Townships of East and West Whitby, which require that the Townships operate the lines at their own expense, paying interest on the costs of construction and Sinking Funds in connection therewith to the Commission. With such lines not self-supporting, the Commission took over their operation in the year ending October 31st, 1920, when losses sustained to October 31st, 1919, of $5,229.90 were charged to the Central Ontario System, while additional losses of $3,305.76 met with in the fiscal year ending October 31st, 1920, stand included in the costs of operation of the Central Ontario System to that date. To the extent of $1,235.31 these operating deficits were comprised of amounts set aside for Sinking Funds to meet the costs of construction of such lines.

Amounts aggregating $18,803.52 have been set aside in respect of the Bruton Township pulpwood limit as Sinking Funds to meet $225.000 00 debentures issued in purchase thereof, and a further sum of $1,177.53 in respect of investments in a Mill at Bancroft employed in connection with the pulp mill operations. Both of these amounts were included in costs of operation of the pulp mill at Campbellford, which to October 31st, 1920, had earned substantial profits.

The Sinking Funds above mentioned have been retained by the Commission on behalf of the System as the terms of Section 15 of the Power Commission Act do not require that those collected in connection with the

Pulp-wood limits, pulp-mill and rural lines on the Central Ontario System, be invested in securities of the Province of Ontario for delivery to the Treasurer of Ontario.

**Distribution of Capital Cost:**

With the System owned by the Province of Ontario no municipalities or corporations are responsible for repayment of the cost thereof, or to contribute in respect thereto.

**Results of Operations:**

An operating and Revenue account of the System for the year ending October 31st, 1920, is attached hereto as Schedule 79. The revenues of the Central Ontario System are derived from—

(a) Sales of power to Companies and certain municipalities.
(b) Electric light, gas and water rates collected from consumers who are customers of local utilities owned by the System.
(c) Receipts from operation of the Peterboro Street Railway.
(d) Moneys received on the re-sale of electrical appliances, supplies, etc.
(e) Receipts from operation of the pulp mill at Campbellford.

| | |
|---|---|
| Receipts for the year from the sales of power, electric light, gas and water rates, and from the Peterboro Street Railway amounted to | $1,266,203.83 |
| as against which costs of operations, including costs of maintenance and reserves for renewals, but excluding interest paid to Province on the purchase price of the System and its advances thereto, were | 954,421.69 |
| leaving a surplus of | $ 311,782.14 |
| Profits on the sales of equipment and supplies for the year were | 45,144.72 |
| and Profits on operation of the Pulp mill and Bruton Township pulpwood areas were | 200,364.45 |
| A total of | $ 557,291.31 |
| Out of sums paid in the year to the Province as interest upon its investments in and advances to the System, there was charged direct to the costs of operation of the System (exclusive of interest charged direct to the costs of operation of the pulp mill and Bruton timber limit) the sum of | 420,575.18 |
| leaving a net operating profit to the System for the year of | $ 136,716.13 |

Attached hereto as Schedule 80 is statement covering the operations of the Pulp Mill and Bruton Township pulpwood areas for the fiscal year ending October 31st, 1920, during which period profits of $200,354.45 were earned—after the setting aside of $37,830.00 to meet deflation in value of inventories.

The amount of interest paid to the Province in the year was $530,733.30 and with ownership of the Central Ontario System vested in the Province such amount may fairly be regarded as the return received by the Province on its investment in and advances to the System.

| | |
|---|---|
| To October 31st, 1919, the accumulated deficit to the debit of Operating account of the System was | $ 191,389.34 |
| and this amount was increased in the fiscal year ending October 31st, 1920, by | |
| (a) Deficit to October 31st, 1919, as recorded on the books of the Hydro-Electric Power Commission of Ontario and those of the local Oshawa Commission in respect of operation of the Brooklin Rural Lines—assumed by the System | 5,229.90 |
| (b) Further provision for water rentals accrued (and since paid to the Department of Railways and Canals) for the period between March 1st, 1916, and October 31st, 1919 | 107,627.79 |
| a total of | 304,247.03 |
| as against which the System earned an operating profit for the year, as hereinbefore shown, of | 136,716.13 |
| Leaving a deficit for the whole operating period between March 1st, 1916, the date of purchase of the System by the Province, and October 31st, 1920, of | $167,530.90 |

The deficit of $5,229.90 assumed by the Central Ontario System in respect of the Brooklin Rural Lines is that mentioned hereinbefore under the heading of "Sinking Funds."

In the costs of operation of the System for the period between March 1st, 1916, and October 31st, 1919, certain charges were included for rentals, payable to the Department of Railways and Canals, in respect of water powers on the Trent River, and these charges were calculated and based upon the amounts paid by the Electric Power Company, Limited, in respect of such water powers for the periods prior to the date of purchase, namely March 1st, 1916. Subsequent to purchase of the System by the Province the Department of Railways and Canals made an investigation of the water powers and developments in use, with the result that in 1920 it put forward a claim for additional rentals which it contended were owing to it for periods both prior to and subsequent to the purchase of the System by the Province. After investigation and negotiation the Commission admitted the claim of the Department to the extent of $107,627.79 in respect of rentals for the period between March 1st, 1916, and October 31st, 1919, increasing the costs of operations for such periods to that extent. Water rentals at the increased rates have been charged in the costs of operations for the fiscal year ending October 31st, 1920.

Prior to October 31st, 1919, the municipalities of Picton, Omemee, Wellington, Peterboro and Bloomfield and the Townships of East and West Whitby entered into contracts with the Commission whereunder they agreed to take power from the System and to pay for the same at cost. Calculations of the cost of power to such municipalities to October 31st, 1920, had been made but had not on that date been formally approved or put in force by the Commission. Accordingly and until so approved, interim rates only have been charged for power sold to such municipalities and such rates are included in the revenue of the System to October 31st, 1920. Operation of the Brooklin Rural Lines covered by the contracts with the Townships of East and West Whitby was as before mentioned taken over by the Commission in the fiscal year ending October 31st, 1920, when the deficits in the operation of such lines to that date were assumed by and charged to the Central Ontario System. In the fiscal year ending October 31st, 1919, contracts were entered into with the municipalities of Lakefield, Norwood, Marmora and Havelock, whereunder such municipalities agreed to take power from the System and pay cost for the same. To October 31st, 1920, no power had been furnished to such municipalities by the System.

## HYDRO RADIAL RAILWAY UNDERTAKINGS

**Sandwich, Windsor & Amherstburg Railway:**

The Sandwich & Windsor Passenger Railway Company was incorporated by an Act of the Ontario Legislature on March 2nd, 1872, and empowered to construct a railway from the Town of Sandwich to the City of Windsor and continue the same to the Town of Walkerville. By an amending Act dated April 23rd, 1887, the name of the Company was changed to the Sandwich, Windsor & Amherstburg Railway, and it was authorized and empowered to extend its railway from Sandwich to the Town of Amherstburg. The authority given to the Company to construct and operate a railway on the streets of the municipalities was conditional upon its obtaining the permissions of their Municipal Councils, and such permissions were obtained by agreements which have been renewed from time to time. On December 30th, 1893, the Company purchased from the People's Electric Company of Windsor all of the property, assets, rights and franchises of that Company, and on June 20th, 1904, it acquired all the rights, franchises and property of the City Railway Company of Windsor.

On October 17th, 1906, the Sandwich, Windsor & Amherstburg Railway Company purchased the whole of the share capital of the Windsor and Tecumseh Electric Railway Company, which had been incorporated by an Act of the Ontario Legislature of date December 23rd, 1903, with authority to construct and operate an electric railway from some point in or near the City of Windsor through the Town of Walkerville and the Township of Sandwich East to a point in or near the Village of Tecumseh. Under an agreement dated December 3rd, 1907, the Windsor and Tecumseh Railway was leased to the Sandwich, Windsor & Amherstburg Railway for a period of ninety-nine years.

The railway properties thus constructed and acquired, together with subsequent extensions thereof, form the present radial railway system of the Company.

**Scope of Undertaking:**

The Sandwich, Windsor & Amherstburg Railway owns and operates the following Electric Railway lines:—

(1) In the City of Windsor, through the Towns of Sandwich and Ojibway to the Town of Amherstburg.
(2) From the City of Windsor to the Town of Walkerville.
(3) Certain Street Railway lines in the City of Windsor and the Town of Walkerville.

while the Windsor and Tecumseh Electric Railway Company owns

(4) A line of railway from the Town of Walkerville to the Village of Tecumseh, and
(5) Certain Railway lines in the Town of Walkerville,

all of which latter are operated by the Sandwich, Windsor & Amherstburg Railway which owns the rolling stock and conducts the operations in conjunction with its own properties.

**Purchase of the Plant, Assets and Capital Stock of the Sandwich, Windsor & Amherstburg Railway Company by the Hydro-Electric Power Commission of Ontario:**

Under agreement dated January 14th, 1920, the Hydro-Electric Power Commission of Ontario purchased from the Detroit United Railway—

(1) All of the outstanding shares of the capital stock of the Sandwich, Windsor & Amherstburg Railway and the Windsor and Tecumseh Electric Railway Company—fully paid up—and all shares and other securities of or in any subsidiary company or companies belonging to either and both of them.

(2) All freehold and leasehold lands, easements, and interests in lands, of said companies.

(3) All plant, machinery, rolling stock, works, buildings, fixtures, equipment, apparatus, furniture, stock in trade, goods, chattels and effects other than supplies as hereinafter defined of said companies.

(4) All franchises, patents, licenses, agreements and rights, and all documents including title deeds, contracts, books of account, plans, records and specifications of said companies.

(5) All other property to which the said Companies or either of them were entitled in connection with their businesses excepting cash, promissory notes, book accounts and other bills and accounts receivable as of the date of completion of sale.

the purchase price paid therefor being $2,039,000.00 in 40 year 4½% bonds of the Hydro-Electric Power Commission of Ontario dated April 1st, 1920, and guaranteed as to interest and principal by the Province of Ontario. The Commission further purchased for cash and at their market values the materials and supplies on hand at the date when the purchase was completed.

Under the terms of the purchase it was stipulated that the Hydro-Electric Power Commission of Ontario did not and was not to assume bonds to the amount of $600,000.00 outstanding against the properties of the Sandwich, Windsor & Amherstburg Railway and to the amount of $189,000.00 against the properties of the Windsor & Tecumseh Electric Railway Company, but it was provided that such obligations should be paid at their maturity by the Detroit United Railways as security for which payment $789,000.00 par value of the bonds issued by the Hydro-Electric Power Commission and guaranteed by the Province of Ontario (forming part of the $2,039,000.00 of bonds given in purchase) were delivered to the National Trust Company, Limited, to be held in escrow and handed over to the Detroit United Railway Company upon the payment and retirement of such $789,000.00 outstanding bond issues of the Companies. It was further provided that until such times as full payment and retirement of the $789,000.00 of the bonds issued by the Railway Companies should be effected interest upon such bonds was to be paid by the Detroit United Railway Company, the Hydro-Electric Power Commission of Ontario agreeing on its part to meet interest on the full $2,039,000.00 of bonds issued by it as the purchase price before mentioned.

To provide the purchase price to be paid by the Commission for the shares and assets above mentioned $2,100,000.00 of 40-year 4½% bonds bearing date April 1st, 1920, were issued by the Commission and guaranteed under the provisions of the Hydro Electric Railway Act by the Province of Ontario, and of such $2,100,000.00 of bonds $1,250,000 00 par value were handed over to the Vendors, the Detroit United Electric Railway Company, and $789,000.00 par value were deposited with the National Trust Company, Limited, as security for the payment of obligations outstanding against the properties of the Railway Companies, while $61,000.00 of bonds remained in the hands of the Commission for the purposes of the undertaking and have since been hypothecated with the Bank of Montreal as security for advances obtained to provide for improvements and extensions.

**Deposit of Bonds by Municipalities:**

Under Section 11 of the Hydro-Electric Railway Act it is provided that, when, with the approval of the Lieutenant-Governor in Council, any corporations shall enter into an agreement with the Hydro-Electric Power Commission of Ontario for the acquisition and operation of an electric railway to be operated by electrical power or energy supplied by the Commission, they shall issue and deposit with the Commission debentures to the amounts respectively apportioned as their shares of the cost and equipment of such railway and that the debentures so issued shall be held by the Commission as collateral security for the bonds, which may be issued by it under Section 6 of the Hydro-Electric Railway Act for the acquisition, construction and equipment of such Railway.

By Order-in-Council dated October 16th, 1919, the Lieutenant-Governor in Council approved of the agreement for purchase of the Sandwich, Windsor and Amherstburg Railway by the Commission and by-laws having been carried by municipalities participating therein, debentures were deposited by them with the Commission to the following extents:

| | |
|---|---|
| Township of Sandwich East | $ 260,685.00 |
| Township of Sandwich West | 251,570.00 |
| Windsor | 745,132.00 |
| Ford City | 64,582.00 |
| Walkerville | 200,940 00 |
| Sandwich | 262,173.00 |
| Amherstburg | 126,867.00 |
| Ojibway | 44,515.00 |
| Total | $1,956,464.00 |

A by-law submitted in the Township of Anderdon—through which the Railway runs—having been defeated, the above mentioned municipalities were, under the provisions of Section 12, subsection 1, of the Hydro-Electric Railway Act, required to issue and deposit with the Commission further debentures to the amount of $143,536 to provide the guarantee which otherwise with passage of the by-law would have had to be given by the Township of Anderdon. Such further debentures have been issued and stand deposited with the Commission to these extents:—

| | |
|---|---|
| Township of Sandwich East | $ 19,125.00 |
| Township of Sandwich West | 18,456.00 |
| Windsor | 54,667.00 |
| Ford City | 4,738.00 |
| Walkerville | 14,742.00 |
| Sandwich | 19,234.00 |
| Amherstburg | 9,308.00 |
| Ojibway | 3,266.00 |
| Total | $143,536.00 |

The total of the debentures thus authorized, issued and deposited (by the municipalities mentioned) with the Commission is $2,100,000, of which $2,039,000 stand as guarantees behind bonds to a like amount issued by the Commission in purchase of the Sandwich, Windsor & Amherstburg Railway. The remaining $61,000 of such bonds form a guarantee behind bonds of a like amount issued by the Commission against the costs of extensions and improvements to the undertaking. The debentures bear date April 1st 1920, carry interest at the rate of 4½% and mature in 40 years.

**Operation of Companies by the Commission:**

In the operation of the undertakings of the Sandwich, Windsor & Amherstburg Railway and the Windsor and Tecumseh Electric Railway Company, the entities of such corporations have been maintained subject to direction of their affairs by Boards of Directors elected with the approval of the Hydro-Electric Power Commission of Ontario, owners of the whole of the capital stock of both of such Companies. On October 31st, 1920, the Board of Directors of the Sandwich, Windsor & Amherstburg Railway consisted of:—

Sir Adam Beck .....President
Hon. I. B. Lucas .....Vice-President
Hon. D. Carmichael .....Director
Mr. W. W. Pope .....Director & Secretary
Mr. F. A. Gaby .....Director
Mr. J. W. Gilmour .....Director & Treasurer
Mr. W. G. Pierdon .....Director
Mr. E. A. Hugill .....Director & Asst. Secretary

while the Directors and Officers of the Windsor and Tecumseh Electric Railway Company were—

Sir Adam Beck .....President
Hon. I. B. Lucas .....Vice-President
Hon. D. Carmichael .....Director
Mr. W. W. Pope .....Director & Secretary
Mr. F. A. Gaby .....Director
Mr. J. W. Gilmour .....Director & Treasurer
Mr. W. G. Pierdon .....Director
Mr. E. A. Hugill .....Director & Asst. Secretary

all of whom are members or employees of the Hydro-Electric Power Commission of Ontario. No remuneration is paid to the Directors of the Companies for their services as such but charged in the operating expenses of the Railway Companies is a proportionate amount of the administrative expenses of the Commission. All operating expenses of the Railway Companies are paid by the Commission, while revenue from freight and passenger traffic is received direct by the Railway Companies and handed over to the Commission for deposit with the funds of the Commission.

The whole tenor of the Hydro-Electric Railway Act is to the effect that the Hydro-Electric Power Commission of Ontario shall possess direct title to and ownership of all railways acquired and operated by it under the terms of the Act and no provisions are included in the Act which permit of the acquisition or purchase by the Commission of shares of a railway company. In the purchase of the Sandwich, Windsor and Amherstburg Railway and of the Windsor and Tecumseh Electric Railway Company, the Commission did acquire direct title to all the assets of such railway companies but at the same time, as provided by the agreement of purchase approved by the Legislature, it also acquired the whole of the shares of the capital stock of such companies. With control of such shares the Commission is enabled to operate the railways, through the medium of the companies which own them, a course not contemplated by the Hydro-Electric Railway Act, but one which the Commission has been compelled to follow by reason of the fact that bonds to the amount of $789,000 issued by such Railway Companies are still outstanding and unpaid. So far as can be seen, no difficulties have yet arisen from the course adopted but there is no certainty that complications may not ensue if a course not contemplated by the Hydro-Electric Railway Act be followed, when such Act

forms the basis of the authority granted to the Commission, whereby it is empowered to operate electric railways; accordingly it would appear to be advisable that just and so soon as the $789,000 of bonds of the Railway Companies outstanding be liquidated and paid, the Sandwich, Windsor & Amherstburg Railway and the Windsor & Tecumseh Electric Railway Company cease to operate as separate entities directed by Boards of Directors and that direct control be assumed by the Commission over the properties and assets without the intervention of such companies.

## Balance Sheet

Attached hereto as Schedule 82 is a combined statement of Assets and Liabilities of the Sandwich, Windsor & Amherstburg Railway and its subsidiary, the Windsor & Tecumseh Electric Railway Company as of date October 31st, 1920. Dealing with the items contained in such Balance Sheet I report as follows:

### Assets

**Railroad, Equipment, Rights, Franchises and Goodwill $1,867,451.88.**

| | |
|---|---|
| The railroad, equipment, rights, franchises and goodwill of the Sandwich, Windsor & Amherstburg Railway amounted, on October 31st, 1920 and according to its books, to | $1,564,333.05 |
| while the railroad, equipment, rights, franchises and goodwill of the Windsor & Tecumseh Electric Railway Company amounted, as of the same date, to | 303,118.83 |
| a total of | $1,867,451.88 |

comprised of as follows:

(a) **Re Sandwich, Windsor & Amherstburg Railway:**

| | | | |
|---|---|---|---|
| Book value at the date of purchase (April 1st, 1920) of the roadbed, tracks and overhead lines, rolling stock, buildings, real estate and other plant and equipment; also the electric power and light distribution system in the City of Windsor | | | $1,529,398.29 |
| Less the electric power and light distribution system sold to the City of Windsor for | | | 190 000.00 |
| | | | $1,339,398.29 |
| Plus capital expenditures made by the Commission between April 1st and October 31st, 1920, and consisting of— | | | |
| 6 new passenger cars and trailers | $132,760.50 | | |
| Rehabilitation of all cars | 34,476.82 | | |
| Improvements to car barns | 14,073.03 | | |
| Improvements to track and roadbed | 3,919.59 | | |
| Double tracking London Street | 42.989 31 | | |
| New tools and fare boxes | 7,010.08 | | |
| Office furniture | 751.23 | | |
| | | $235,980.56 | |
| Less old cars and equipment sold | 755.15 | | |
| Spare parts and equipment transferred to stores | 10,290.65 | | |
| | | $ 11,045.80 | |
| | | | $ 224,934.76 |
| Making a total investment as at October 31st, 1920, of | | | $1,564,333.05 |

(b) **Re Windsor & Tecumseh Electric Railway Company:**

| | | |
|---|---|---|
| Book value of the roadbed, overhead lines, right-of-way and buildings, as at the date of purchase (April 1st, 1920) | $300,441.29 | |
| Plus the capital expenditures made by the Commission between April 1st, 1920, and October 31st, 1920, and consisting of extensions and improvements to roadbed | 2,677.54 | |
| A total investment as at October 31st, 1920, of | | $ 303,118.83 |
| Total | | $ 1,867,451.88 |

Information is not available in the records of the Companies permitting determination as to what amounts are included in the above as the cost or value of franchises, rights and goodwill.

**Investments—$190,000.00**

These consisted on October 31st, 1920, of bonds of the City of Windsor, issued April 1st, 1920, bearing interest at the rate of 4½% per annum and maturing on April 1st, 1960, which said bonds were issued to the Commission (for the Sandwich, Windsor and Amherstburg Railway) for a power and light distribution system in the City of Windsor, which was included in the assets sold to the Commission under the purchase agreement dated January 14th, 1920. The assets so sold still remain subject to the $789,000.00 of bonds of the Railway Companies outstanding and unpaid.

The $190,000.00 of City of Windsor bonds stood pledged on October 31st, 1920, as part of the security lodged by the Commission with the Bank of Montreal in connection with a loan of $200,000.00 obtained by the Commission from it and the proceeds of such loan were expended upon extensions and improvements to the Railway properties.

**Materials and Spare Equipment $56,917.02**
**Stationery, Tickets and Other Supplies $1,641.91**

The amounts of these assets were confirmed by physical inventory of date October 31st, 1920. The Superintendent of the Railways has certified that the valuations attached to the items included therein are fair and reasonable.

**Accounts Receivable $1,712.05**

This represents amounts due to the Commission, and losses in connection therewith are not anticipated.

**Cash in Bank $5,857.28**

Cash on deposit to the credit of the Commission in the Bank of Montreal, Windsor, amounted on October 31st, 1920, to $5,857.28.

**Detroit United Railway $12,825.00**

This represents an amount due by the Detroit United Railway in respect of interest on $789,000.00 of bonds of the Railway Companies outstanding which the Detroit United Railway undertook to pay under the terms of the purchase agreement. The amount is offset by interest payable by the Commission and accrued to October 31st, 1920, in respect of $789,000.00 of bonds of the Commission (being part of the purchase price paid for the Railway Companies) held by the National Trust Company as security for the payment of bonds of the Railway Companies to be met by the Detroit United Railway.

**Deferred Proportion of Expenses re Purchase of Assets of the Railway Companies by the Commission $14,184.94**

Expenses incurred and paid by the Commission for engineering, accounting and legal expenses in connection with the valuation and purchase of the Railways, and for the printing of bonds issued by the Commission and Guarantee Bonds issued by municipalities, amounted to $15,761.04, which amount is being written off at the rate of 10% per annum. The sum so written off in the fiscal year ending October 31st, 1920, amounted to $1,576.10, leaving a balance of deferred expenses of $14,184.94.

**Deferred Maintenance Costs $2,507.10**

This item represents certain expenditures on Maintenance account chargeable to operations for the period immediately following October 31st, 1920.

**Insurance Unexpired $2,800.24**

The proportion of insurance premiums prepaid to October 31st, 1920 amounted to $2,800.24.

## Liabilities

**Capital Stock and General Reserves $1,040,839.58**

The interest of the Detroit United Railways in the Sandwich, Windsor & Amherstburg Railway and the Windsor & Tecumseh Electric Railway Company, which said interest was purchased by the Commission, stood represented on April 1st, 1920, by the following:

| | | |
|---|---|---|
| (a) | Capital stock issued and paid up of the Sandwich, Windsor & Amherstburg Railway, 2,970 shares of a par value of $100 each | $ 297,000.00 |
| (b) | Capital stock issued and paid up of the Windsor & Tecumseh Electric Railway Company, 1,000 shares of a par value of $100 each | 100,000.00 |
| (c) | General reserves of the above companies | 643,839.58 |
| | Total | $1,040,839.58 |

In purchase of such interest, representing the book surplus of the assets of the Railway Companies over their liabilities, bonds of the Commission to the amount of $1,250,000.00 bearing interest at 4½%, payable in 40 years and guaranteed by the Province of Ontario, were issued, while an additional amount of $789,000.00 of such bonds were deposited with the National Trust Company to be held as security for payment by the Detroit United Railway of bonded indebtednesses of the Railway Companies outstanding to a similar extent, as below mentioned.

**Bonded Indebtedness $801,825.00**

Bonded indebtednesses representing direct obligations of the Railway Companies, secured upon the properties purchased, consisted on October 31st, 1920, of the following:

| | | |
|---|---|---|
| (a) | Sandwich, Windsor & Amherstburg Railway, 1st Mortgage 4½% bonds due December 1st, 1922 | $600,000.00 |
| (b) | Windsor & Tecumseh Electric Railway Company, 1st Mortgage 5% bonds, due December 21st, 1927 | 189,000.00 |
| (c) | Interest accrued on the above to October 31st, 1920 | 12,825.00 |
| | Total | $801,825.00 |

Under the agreement of purchase dated January 14th, 1920, the Detroit United Railway obligated itself to pay principal and interest of the above bonds and as security for such payment, $789,000.00 4½% 40 year bonds of the Commission, dated April 1st, 1920, and guaranteed by the Province of Ontario, were lodged with the National Trust Company to be held by them and delivered only upon payment from time to time of the obligations mentioned by the Detroit United Railway. Interest upon such $789,000.00 of bonds of the Commission is payable to the Detroit United Railway in partial offset against interest payable by such Company in respect of the $789,000.00 of bonds of the Railway Companies outstanding.

**Hydro-Electric Power Commission of Ontario $216,500.96.**

This consisted as of date October 31st, 1920, of moneys advanced by the Commission to the Railway Companies to the extent of $200,000.00 and balances due on current account to the Commission of $16,500.96.

The $200,000.00 advanced by the Commission was borrowed by it from the Bank of Montreal upon the security of

(a) $61,000.00 of bonds of the Commission guaranteed by the Province of Ontario, being the difference between the total amount of such bonds issued, $2,100,000.00 and $2,039,000.00 thereof paid over as the purchase price of the undertakings of the Detroit United Railway.

(b) $190,000.00 of debentures of the City of Windsor, bearing interest at the rate of 4½% and payable in 40 years from April 1st, 1920.

**Accounts Payable $63,572.59**

This consists of sundry accounts payable and accrued charges $58,572.59 and provision for unredeemed tickets $5,000.00. The Accountant of the Company certifies that all liabilities chargeable to or affecting the operations of the Railway to October 31st, 1920, were included in the above amounts.

**Reserves for Renewals $16,068.50.**
**Surplus $22,078.29**

These represent amounts to the credit of Renewals and Surplus Account which are more particularly explained in the paragraph following.

**Results of Operations**

Attached hereto as Schedule 83 is a combined revenue and expenditure account for the 7 months between April 1st, 1920, and October 31st, 1920. In that period operating revenue amounted to .....$302,413.97 as against which the following costs of operations were incurred—

| | | |
|---|---|---|
| Transportation Expenses | $98,960.25 | |
| Maintenance of way and structures | 23,174.91 | |
| Maintenance of equipment | 28,058.52 | |
| Power | 27,600.03 | |
| Administration and general expenses | 16,527.43 | |
| Taxes | 3,888.33 | |
| Insurance | 14,495.52 | |
| Interest on borrowings | 1,449.84 | |
| Written off expenses incurred in connection with purchase of roads | 1,576.10 | |
| Provision for renewal of road and equipment | 16,068.50 | |
| | | $231,799.43 |
| Leaving a gross operating surplus of | | $70,614.54 |

| | | |
|---|---|---|
| In addition to the operating surplus as above earned of.... | | $70,614.54 |
| the Commission received interest on $190,000.00 of bonds of the City of Windsor (the purchase price of a power and light distribution system sold to such City) amounting to..... | | 4,987.50 |
| Making a total of..... | | $75,602.04 |

out of which there was appropriated—

| | | | |
|---|---|---|---|
| (a) | An amount paid by the Railway Companies to the Hydro Electric Power Commission as a dividend to permit the Commission to pay a half year's interest on the $2,039,000.00 of bonds issued to cover the purchase price of the railways ..... | $45,877.50 | |
| (b) | The accrued portion to October 31st, 1920, of a dividend paid by the Railway Companies to the Commission on April 1st, 1921..... | 7,646.25 | $53,523.75 |
| | Leaving a surplus as shown on the Company's Balance Sheet of ..... | | $22,078.29 |

In the operating expenses as above shown provision for the renewal of the physical assets of the Railways (excepting real estate which is not depreciable and certain classes of construction which are renewed by regular maintenance) has been made at the rate of 3 1-3% per annum, with interest added at the rate of 4% on the balances to the credit of Renewal account from time to time. The classes of construction which are not covered by the annual provision for renewals but which are renewed and kept up as a matter of regular maintenance include grading, ballasting, ties, paving and general overhead engineering.

No provision has been made in the above costs of operation in respect of Sinking Fund instalments to repay the cost of the road, Sub-section 2 of Section 6 of the Act providing that it shall not be necessary for the Commission to raise or provide any Sinking Funds until after the expiration of a period of ten years from the inception of operations within its control.

### PORT CREDIT TO ST. CATHARINES RAILWAY

The Port Credit to St. Catharines Railway is projected to run from the Village of Port Credit, in the Township of Toronto westward through Oakville, Burlington, Hamilton, Grimsby and St. Catharines.

Costs of construction and equipment of the Port Credit to St. Catharines Railway were estimated by Engineers of the Commission at $11,360,363.00 and with the approval of by-laws submitted in respect thereto, 15 municipalities entered into agreement in the year 1919 for the construction and operation of the proposed railway under the terms of the Hydro-Electric Railway Act. This agreement was approved by Order in Council dated 28th September, 1916. By further Order in Council dated 8th August, 1919, the Treasurer of Ontario was authorized to guarantee bonds of the Commission to the extent of $11,360,363.00 for the purposes of providing funds for the construction and equipment of the road. Bonds of the Commission bearing date November 1st, 1919, with interest at 5%, and payable on November 1st, 1969 were prepared and guaranteed by the Province of Ontario to the extent of $11,360,363.00 and of such bonds $1,200,000.00 have been executed by the Commission and deposited with the Bank of Montreal as collateral security for certain loans hereinafter mentioned. The balance of the bonds amounting to $10,160,363.00 had not been issued but remained on October 31st, 1920, in the possession of the Commission signed by the Chairman but not executed by the Secretary of the Commission, while the seal of the Commission was not attached to them.

Under Section 11, Sub-section 1, of the Hydro Electric Railway Act, it is provided that with execution of an agreement for the construction of a hydro electric railway the corporation's signatory thereto shall deposit with the Commission debentures to the amounts apportioned as their respective shares of the cost of the construction and equipment of the proposed railway, and under the provisions of such section there has been lodged with the Commission debentures to the amounts set opposite their respective names by the following municipalities.

| | |
|---|---|
| Township of Louth | $ 621,935.00 |
| Township of Nelson | 413,744.00 |
| Township of Clinton | 522,954.00 |
| Township of Trafalgar | 594,690.00 |
| Township of Granthon | 141,604.00 |
| Township of North Grimsby | 468,126.00 |
| Township of North Beamsville | 56,815.00 |
| Town of Oakville | 224,194.00 |
| Town of Burlington | 159,549.00 |
| Township of Barton | 314,033.00 |
| Township of East Flamboro | 294,320.00 |
| Village of Grimsby | 112,393.00 |
| City of St. Catharines | 688,539.00 |
| Township of Toronto | 268,336.00 |
| City of Hamilton | 6,478,928.00 |
| Total | $11,360,160.00 |

These debentures bear date of November 1st, 1919 and are payable in 50 years, with interest at 5% per annum.

To October 31st, 1920, the amounts expended by the Commission on the undertaking were as follows:

| | |
|---|---|
| Expended upon the purchase of right-of-way | $ 72,386.77 |
| Construction materials purchased | 263,472.46 |
| Surveying, engineering, administrative expenses and interest | 77,761.62 |
| | $413,620.85 |

of which $7,111.19 had been expended to October 31st, 1919, while $406,509.66 as per details set out in Schedule 15 hereto, was expended in the fiscal year ending October 31st, 1920.

To provide the funds out of which such expenditures of $413,620.85 were made the Commission to October 31st, 1920, had borrowed the sum of $100,000.00 from the Bank of Montreal upon the security of $1,200,000.00 of bonds of the Commission guaranteed by the Government as above mentioned. The remaining $313,620.85 was obtained with the use of appropriations and funds held by the Commission for the benefit and purposes of Hydro Electric power systems, $7,111.19 of such moneys having been expended in the fiscal year ending October 31st, 1919 and $306,509.66 in the fiscal year ending October 31st, 1920, as is more particularly shown in Schedule 3 attached hereto. Since October 31st, 1920, and on December 28th, 1920, the Commission borrowed a further $400,000.00 from the Bank of Montreal upon the security of the $1,200,000.00 of bonds before mentioned, thus repaying to the Hydro Electric Power Systems the moneys withdrawn out of appropriations held for their benefit and leaving in the hands of the Commission for the purposes of the Port Credit and St. Catharines Railway the sum of $86,379.15.

### TORONTO TO PORT CREDIT RAILWAY

The Toronto to Port Credit Railway is projected to run from the City of Toronto westward through the Town of Mimico, the Townships of Toronto, Etobicoke and New Toronto, to connect at the Village of Port Credit with the Port Credit to St. Catharines Railway. The cost of constructing and equipping the Railway was estimated by Engineers of the Hydro-Electric Power Commission at $5,109,573.00 and under agreements entered into in 1920 the following municipalities had to October 31st, 1920, deposited debentures of their own issue with the Commission to the extents set opposite their respective names:—namely—

| | |
|---|---|
| Township of Toronto | $ 220,542.00 |
| Township of Etobicoke | 401,335.00 |
| Township of New Toronto | 82,250.00 |
| Village of Port Credit | 54,050.00 |
| Town of Mimico | 111,200.00 |
| City of Toronto | 4,240,196.00 |
| a total of | $5,109,573.00 |

Such debentures bear date July 2nd, 1920 and are payable in 50 years with interest at 5% per annum.

To October 31st, 1920 no bonds had been issued by the Hydro-Electric Power Commission of Ontario in respect of the costs of construction and equipment of the Toronto and Port Credit Railway, but expenditures to the amount of $683,286.74 had been made by the Commission in connection therewith under the following circumstances.

The Commission states that in the latter part of the fiscal year ending October 31st, 1919, it received assurances from Sir William Hearst, the then Premier of the Province of Ontario, that if it would obtain resolutions from the municipalities interested requesting the Government to introduce and pass all amendments to existing legislation that might be necessary to validate the building of an electric railway line between Toronto and St. Catharines as a part of the proposed Toronto to St. Catharines Hydro Electric railway—so as to make the same legal, valid and binding upon the municipalities—that the Government would with the presentation to it of such resolutions support legislation to that effect. On the basis of these assurances and with the resolutions by the municipalities in its possession the Commission states that it felt justified in acquiring rights-of-way and later making further expenditures thereon out of funds held by it under the terms of the Power Commission Act in the belief that by so doing it would make a saving in the cost of the proposed Port Credit to Toronto Railway line. To October 31st, 1920, the amounts so expended by the Commission upon the undertaking were as follows:

| | | |
|---|---|---|
| (a) | Expended upon the purchase of rights-of-way | $624,996.92 |
| (b) | Expenditures upon surveying, engineering, administrative expenses and interest | 58,289.82 |
| | | $683,286.74 |

of which $55,311.57 was expended in the fiscal year ending October 31st, 1919, while the sum of $627,975.17 (as per details set out in Schedule 15 attached hereto) was disbursed in the fiscal year ending October 31st, 1920.

Attached hereto as Schedule 3 is a statement indicating the sources of the funds expended by the Commission upon this railway in the fiscal year ending October 31st, 1920.

### TORONTO AND EASTERN RAILWAY

The Toronto and Eastern Railway is projected to run eastward from the City of Toronto towards the Town of Bowmanville. The corporations of the municipalities and townships through which it is projected to run have passed the by-laws required to be approved under the provisions of the Hydro-Electric Railway Act and certain but not all of them have executed agreements in respect of the construction and operation of the proposed line by the Commission. No debentures have been deposited by any of the municipalities or corporations interested with the Commission, neither has the Commission issued any bonds for the purposes of construction and operation of the proposed railroad. To October 31st, 1920, the sum of $43,946.40 had been expended upon the proposed undertaking, $7,049.42 thereof having been expended in the fiscal year ending October 31st, 1919, while the balance of $36,896.98 was disbursed in the fiscal year ending October 31st, 1920, as per details set out in Schedule 15 attached hereto.

In both of the fiscal years ending October 31st, 1919, and October 31st, 1920, moneys expended by the Commission upon the Toronto and Eastern Railway were provided out of appropriations and funds held by it for the benefit of Hydro Electric power systems.

Officers of the Commission state that instead of asking for an appropriation by the Legislature out of which to make such expenditures at the cost of the Province, the moneys mentioned were disbursed out of funds in the hands of the Commission and capitalized upon its books in the expectation that construction of the railway would be proceeded with, when with the sale of securities for such purpose the moneys disbursed would have been repayable to the Commission as part of the costs of construction of such railway.

### HAMILTON, GALT, ELMIRA AND GUELPH RAILWAY

The Hamilton, Galt, Elmira and Guelph railway is projected to run from the City of Hamilton through intervening townships and municipalities and to connect with the City of Galt, the Town of Elmira and the City of Guelph. By-laws relative to the construction and operation of such railroad were carried by certain but not all of the municipalities interested and no agreements appear to have been executed between any of the municipalities interested and the Commission. No bonds have been issued by the Commission for the purposes of construction and equipment of the road. To October 31st, 1920, the sum of $36,482.06 had been expended by the Commission in respect of the projected railroad and of this amount $10,324.90 stood invested on October 31st, 1919, while $26,157.16 was disbursed in the fiscal year ending October 31st, 1920, as per details set out in Schedule 15 hereto. Moneys to meet all expenditures so made by the Commission in both of such fiscal years were provided out of funds held by it for the benefit of Hydro-Electric power systems.

Officers of the Commission state that instead of asking for an appropriation by the Legislature out of which to make such expenditures at the cost of the Province, the moneys mentioned were disbursed out of funds in the hands of the Commission and capitalized upon its books in the expectation that construction of the railway would be proceeded with, when with the sale of securities for such purpose the moneys disbursed would have been repayable to the Commission as part of the costs of construction of such railway.

### HAMILTON, BRANTFORD, WOODSTOCK AND LONDON RAILWAY

The Hamilton, Brantford, Woodstock and London Railway is projected to connect the City of Hamilton with the Cities of Brantford, Woodstock and London. By-laws with respect to the construction, equipment and operation of such railroad had to October 31st, 1920, not been submitted, neither had any agreements been executed between the Commission and the municipalities interested. No bonds had been issued by the Commission for the purposes of construction, equipment and operation of the projected railroad. To October 31st, 1920, the sum of $17,674.34 had been expended upon the undertaking, the whole amount of such expenditures having been disbursed in the fiscal year ending on that date, as per details set out in Schedule 15 hereto. Moneys to meet the expenditures so made were provided out of funds and appropriations paid to and held by the Commission for the use of Hydro-Electric power systems. (See Schedule 3 attached.)

Officers of the Commission state that instead of asking for an appropriation by the Legislature out of which to make such expenditures at the cost of the Province, the moneys mentioned were disbursed out of funds in the hands of the Commission and capitalized upon its books in the expectation that construction of the railway would be proceeded with, when with the sale of securities for such purpose the moneys disbursed would have been repayable to the Commission as part of the costs of construction of such railway.

### ST. CATHARINES AND NIAGARA FALLS RAILWAY

In the fiscal years ending October 31st, 1919, and 1920, the Commission expended the sums of $12,031.02 and $13,953.27 respectively, or a total of $25,984.29 for preliminary engineering and for surveys of a proposed railroad designated as the "St. Catharines and Niagara Falls Railway." To October 31st, 1920, no by-laws had been passed by the municipalities through which it was proposed that such railway should be projected, neither had any agreements been entered into between such municipalities and the Commission; no bonds have been issued by the Commission in respect of the costs of construction and operation of the road.

Details of the expenditures of $13,953.27 for the fiscal year ending October 31st, 1920, are set out in Schedule 15 attached hereto, while the moneys so disbursed by the Commission were provided from the use by it of appropriations and funds paid to and held by the Commission for the benefit of Hydro-Electric power systems. (See Schedule 3 attached.)

Officers of the Commission state that instead of asking for an appropriation by the Legislature out of which to make such expenditures at the cost of the Province, the moneys mentioned were disbursed out of funds in the hands of the Commission and capitalized upon its books in the expectation that construction of the railway would be proceeded with, when with the sale of securities for such purpose the moneys disbursed would have been repayable to the Commission as part of the costs of construction of such railway.

### NIAGARA, ST. CATHARINES AND TORONTO RAILWAY. TORONTO SUBURBAN RAILWAY

During the fiscal year ending October 31st, 1920, certain negotiations obtained between the Hydro-Electric Power Commission of Ontario and the Dominion Government with respect to purchase by the Commission of the Niagara, St. Catharines and Toronto Railway and the Toronto Suburban Railway owned by the Canadian National Railways. In con-

nection with such negotiations the Commission had valuations of the properties made at costs of $1,005.27, in connection with the Niagara, St. Catharines and Toronto Railway, and $5,604.86 in connection with the Toronto Suburban Railway, as per details set out in Schedule 15 attached hereto. The moneys necessary to meet such costs were provided from the use of funds held by and appropriations paid to the Commission for the benefit and purposes of Hydro-Electric power systems. (See Schedule 3 attached.)

Officers of the Commission state that instead of asking for an appropriation by the legislature out of which to make such expenditures at the cost of the Province, the moneys mentioned were disbursed out of funds in the hands of the Commission and capitalized upon its books in the expectation that purchase of the railway would be proceeded with, when with the issue of securities for such purpose the moneys disbursed would have been repayable to the Commission as part of the costs of purchase of such railway.

**Expenditures made in connection with the preparation of information for and the submission of evidence to the Royal Commission investigating Hydro Radial Railways**

Expenditures made by the Hydro-Electric Power Commission in the fiscal year ending October 31st, 1920, in connection with the preparation of information for and the submission of evidence to the Royal Commission investigating Hydro Radial railways amounted to $44,704.09, and were comprised of:

| | |
|---|---|
| Engineers' salaries | $25,764.90 |
| Engineers' expenses | 2,514.72 |
| Other employees' salaries | 774.45 |
| Paid to outside expert engineers | 10,889.23 |
| Blue prints, photographs and sundry supplies | 2,837.42 |
| Proportion of the administrative and accounting expenses of the Commission | 1,731.16 |
| Interest on all expenditures from the dates of payment to the end of the fiscal year | 192.21 |
| Total | $44,704.09 |

The Commission states that the costs so incurred are re-payable to it by the Province of Ontario. Pending such repayment by the Province the $44,704.09 mentioned was disbursed by the Commission out of funds held and appropriations paid to it for the benefit of Hydro-Electric Power Systems as is more particularly shown by Schedule 3 attached hereto.

## GENERAL BALANCE SHEET

The reports hereinbefore contained indicate the amounts of the investments made by the Commission in the works of each System and the results of operation of each System or undertaking where construction had been completed. Beyond such investments, however, the Commission owns and controls assets of a fixed and personal nature which are employed by it for the benefit of all Systems and undertakings in common, while it is also under liabilities and holds certain reserves in respect thereof. The amount of these liabilities and reserves are all set out in the General Balance Sheet of the Commission which is attached hereto as Schedules 1 and 2, and in order that an understanding of them may be gained and the aggregate of the assets and liabilities of the Commission be understood it is necessary to report upon the Balance Sheet, which I do as follows:

## Assets

### Amounts Invested in Hydro-Electric Power and Hydro-Electric Railway Undertakings $67,056,039.24

The amounts invested by the Commission to October 31st, 1920, in Hydro-Electric Power Systems and Hydro-Electric Railway undertakings were as follows:

| | | |
|---|---|---|
| In the Niagara System | $14,969,018.65 | |
| " " Thunder Bay System | 4,120,420.69 | |
| " " Severn System | 1,381,274.44 | |
| " " St. Lawrence System | 641,133.59 | |
| " " Wasdell System | 332,947.15 | |
| " " Eugenia System | 1,915,460.11 | |
| " " Ottawa System | 1,009.57 | |
| " " Muskoka System | 212,117.27 | |
| " " Rideau System | 1,032,387.92 | |
| Total | | $24,605,769.39 |
| In systems owned and operated by the Commission apparently at its own risk:— | | |
| Essex System | $375,516.68 | |
| Thorold System | 89,182.99 | |
| | | 464,699.67 |
| In the Ontario Power Company:— | | |
| Purchase price paid in 40-Year 4% bonds of the Commission | 8,000.000.00 | |
| Advances by the Commission for the construction of third pipe line | 3,344,494.33 | |
| On current account | 173,178.55 | |
| | | 11,517,672.88 |
| In the Niagara Development Works (Chippawa) | | 26,846,896.22 |
| In the Bonnechere River Storage System | | 34,165.74 |
| In works in progress and in the course of construction | | 83,729.57 |
| | | $63,552,933.47 |
| Amounts invested in or expended upon Radial Railways, or disbursed in connection therewith and capitalized on the books of the Commission to such date were: | | |
| In respect of railways in operation— Re The Sandwich, Windsor & Amherstburg Railway | | 2,255,500.96 |
| In respect of railways, construction of which stood deferred, but in respect of which certain rights-of-way had been purchased and expenditures made for engineering, surveying, etc.: | | |
| Port Credit to St. Catharines Radial Railway | 413,620.85 | |
| Toronto to Port Credit Radial Railway | 683,286.74 | |
| | | 1,096,907.59 |

| | | |
|---|---|---|
| In respect of the costs of surveying, engineering and investigations in connection with the following projected radial railways— | | |
| Toronto and Eastern Railway..... | $43,946.40 | |
| St. Catharines and Niagara Falls Railway ..... | 25,984.29 | |
| Hamilton, Galt, Elmira and Guelph Railway ..... | 36,482.06 | |
| Hamilton, Brantford, Woodstock and London Railway ..... | 17,674.34 | |
| | | $124,087.09 |
| In respect of the costs of valuation of:— | | |
| Niagara, St. Catharines and Toronto Railway ..... | $1,005.27 | |
| Toronto and Suburban Railway | 5,604.86 | 6,610.13 |
| | | $3,483,105.77 |
| A total of | | $67,036,039.24 |

In addition to the $63,552,933.47 invested in and due to the Commission with respect to works relating to the development and distribution of electric power, the Commission had to October 31st, 1920, assumed and guaranteed payment of bonds and debentures outstanding against the properties of the Ontario Power Company to the extent of $13,806,000, and to the extent of $50,573.26 in respect of other undertakings. The costs of completion of works for the development and distribution of electric power in course of construction were estimated as of date October 31st, 1920, by Engineers of the Commission at approximately $36,023,812, included in which was $5,096,926.28 of contracts entered into.

With respect to the investments of the Commission in Hydro Radial Railways, debentures of municipalities interested therein stood deposited with the Commission on October 31st, 1920, in the instances and to the extents mentioned in the separate reports hereto preceding. The investments of $124,087.09 in respect of projected railways represented expenditures over and above sums appropriated by the Province (and expended by the Commission) for the purposes of the same, while the $6,610.13 disbursed in connection with the valuation of the Niagara, St. Catharines and Toronto Railway and the Toronto and Suburban Railway represents expenses and costs incurred by the Commission in making such valuations.

**Expended in Preparing Information for and Submission of Evidence to the Royal Commission Investigating Hydro-Electric Railways $44,704.09**

Moneys expended in connection with the above to October 31st, 1920, amounted to $44,704.09 (as per details set out in Schedule 15 attached hereto) and the Commission states that such amounts are repayable by the Province of Ontario.

**Service Building and Equipment $466,307.57**

Capital invested by the Commission in—

(a) Service building and equipment on Strachan Ave., Toronto,
(b) Equipment installed in leased storehouse and garage at Hamilton,
(c) Temporary garage at Niagara Falls, Ontario,
(d) Pole yard at Cobourg, Ontario,

amounted on October 31st, 1920, to $466,307.59, of which $51,316.59 was expended in the fiscal year ending October 31st, 1920, as is more particularly shown in Schedule 16 attached hereto.

Provisions for depreciations and amounts to form a Sinking Fund sufficient to return such capital investments within thirty years are set aside annually and charged as part of the costs of administration and operation of all systems.

**Office Buildings $601,943.70**

Capital invested in office buildings at the Commission amounted on October 31st, 1920, to $601,943.70, allocatable to:

| | |
|---|---|
| (a) The purchase price of land on University Ave., Toronto, and the cost of erecting an office building thereon; also the purchase price of certain properties on Murray Street, in the rear of such office building | $497,713.49 |
| (b) The purchase price $115.000, less mortgage assumed $40,000, of an office building at the corner of Elm Street and Centre Avenue, Toronto, and improvements and alterations $29,230.21, made thereto | 104,230.21 |
| Total | $601,943.70 |

During the fiscal year ending October 31st, 1920, the sum of $105,815.21 was expended on the purchase and improvement of the above mentioned building at Elm Street and Centre Avenue, Toronto, and on certain minor additions to the building on University Avenue, Toronto. Details of such expenditures are set out on Schedule 16 attached hereto.

Provisions for depreciation and an amount to form a Sinking Fund sufficient in thirty years to return the cost of the buildings and lands are annually charged as part of the costs of operations to all systems.

**Office Furniture and Equipment $129,036.73**

Capital invested in furniture and equipment installed in the office Buildings of the Commission in Toronto and in various Electrical Inspection offices amounted on October 31st, 1920, to $129,036.73, after deduction of allowances for depreciation which are written off annually and charged to costs of operation. During the fiscal year ending October 31st, 1920, $49,588.92 was expended by the Commission in the purchase of new furniture and equipment principally for the office building newly purchased, as against which $18,431.24 was written off for depreciations, leaving the account increased by $31,157.68 for the period. For particulars of such expenditures, see Schedule 16.

**Automobiles and Trucks $194,187.47**

Capital invested in automobiles and trucks amounted on October 31st, 1920, to $194,187.47. During the fiscal year ending on that date $126,480.64 was expended in the purchase of new automobiles and trucks and in the reconstruction of old cars and trucks (See particulars in Schedule 16), as against which $81,441.84 was written off for depreciation (being at the rate of 25% per annum) and $13,889.26 was realized on the sales of old automobiles, leaving the account increased by $31,149.54 for the year. The depreciations so written off were included in the costs of operation of all systems.

**Tools and Equipment $256,399.08**

Tools and equipment owned by the Commission are inventoried and re-valued from time to time when the differences between cost and re-valuations are written off and charged to construction and maintenance operations in connection with which they have been used. A physical inventory was taken of such tools and equipment on hand on October 31st, 1920. During the fiscal year ending on that date and after revaluation and the writing off of depreciation the account stood increased by $158,481.65, due largely to the transfer from Construction account to Tools and Equipment account of sundry equipment originally charged as part of the costs of works of various systems under construction.

**Materials and Supplies $1,005,117.57**

These consisted on October 31st, 1920, of:—

| | |
|---|---|
| (a) construction materials and sundry supplies on hand | $783,402.99 |
| (b) maintenance materials and supplies on hand | 221,712.58 |
| a total of | $1,005,115.57 |

The amount of $783,402.99 standing charged to construction materials and supplies on hand represented the value at current market prices of materials and supplies on hand on October 31st, 1920 (according to physical inventory then taken) in storehouses at Toronto, Hamilton and Niagara Falls. With construction materials and sundry supplies on hand on October 31st, 1919, amounting to $720,305.79, inventories increased in the fiscal year ending October 31st, 1920, by $63,097.20. A surplus or profit of $40,107.09 arising out of the operations of the Service building of the Commission to October 31st, 1920, was held as of such date as a reserve against possible depreciations in the value of these assets.

Capital invested in maintenance materials and supplies amounted, as per running inventory confirmed from time to time by physical inventory taken, to $221,712.58 on October 31st, 1920. With the inventory on hand on October 31st, 1919, amounting to $204,588.84, as compared with $221,712.58 on October 31st, 1920, inventories increased to the extent of $17,123.74 in the year, attributable to additional stores purchased.

**Farm Equipment, Produce, etc., $38,623.61**

Investments of the Commission in the above amounted on October 31st, 1920, to:

| | |
|---|---|
| Invested in farm equipment and supplies | $18,508.47 |
| In improvements to farm properties | 2,498.14 |
| In live stock and produce | 15,724 00 |
| In expenditures on account of 1921 crop | 1,893.00 |
| Total | $38,623.61 |

which were employed in connection with farming operations carried on by the Commission on lands purchased for the Chippawa Development Works and not presently required for purposes of excavation and construction; also upon certain other lands owned by the Ontario Power Company. In the fiscal year ending October 31st, 1920, such operations produced losses of $19,788.71 which, with the view of the Commission that they represent the cost of maintenance of the properties for the purpose of permitting re-sale of them to advantage, were added to and charged as part of the capital cost of the Chippawa Development Works. Upon com-

pletion of the Development Works and with re-sale of such of the lands as are then no longer required the amounts realized therefrom will be applied in reduction of the amounts expended upon the Development Works.

**Sinking Funds on Deposit with the Provincial Treasurer $594,567.73**

To October 31st, 1920, moneys and securities deposited by the Commission with the Provincial Treasurer in respect of Sinking Funds to be established under Sections 15 and 23 of the Power Commission Act—towards repayment of advances made by the Province of Ontario—amounted to $594,567.73, and consisted of

| | |
|---|---|
| (a) Moneys deposited with the Provincial Treasurer, with interest thereupon to October 31st, 1920..... | $557,122.63 |
| (b) Securities of the Province of Ontario delivered to the Treasurer of Ontario (par value $38,500)..... | 37,445.10 |
| Total..... | $594,567.73 |

Under the provisions of Section 15 of the Act the $557,122.63 deposited with the Treasurer of Ontario should be invested in securities of the Province and to October 31st, 1920 this had not been done. Calculation of the amount of Sinking Funds to be paid to the Province in any fiscal year can only be effected after the accounts of the Commission for such year have been completed—as a consequence such Sinking Funds cannot be invested by the Commission and paid over to the Treasurer of Ontario until after the close of the fiscal year involved. With completion of the accounts of the Commission to October 31st, 1920, it has been ascertained that the sum of $907,621.19 should stand deposited—as of that date—with the Treasurer of Ontario. Purchase of securities of the Province is accordingly being effected by the Commission to meet the $313.053.46 remaining to be paid as of date October 31st, 1920.

The Sinking Funds of $907,621.19 mentioned include

| | |
|---|---|
| (a) Sinking Funds collected from municipalities, taking power from various systems in operation, as part of the cost of power so delivered to such municipalities (See Schedule 2 and Schedules 21, 27, 32, 38, 44, 50, 53, 59 and 73) ..... | $835,476.49 |
| (b) Sinking Funds collected in respect of Service and Office Buildings held by the Commission for the benefit of all Systems ..... | 72,144.70 |
| Total..... | $907,621.19 |

but do not include Sinking Funds (the collection of which had been deferred by the Commission) payable by municipalities which had to October 31st, 1920, taken power from the Commission for a period of less than five years.

The purchase price paid by the Commission for the Ontario Power Company, the Essex System and the Thorold System having been paid in bonds of the Commission, guaranteed by the Province of Ontario, no Sinking Funds in respect of the same are required to be established under the provisions of the Act.

Sinking Funds in respect of the investment of the Commission in the Sandwich, Windsor and Amherstburg Railway do not require to be established until 1930, or ten years after the operation of such railroad was taken over by the Commission.

Certain minor Sinking Funds collected and set aside in respect of the Central Ontario System have been retained by that System in view of the fact that the Power Commission Act does not require the setting aside of such Sinking Funds nor payment of the same over to the Province in respect of the Central Ontario System.

**Investments $79,844.50**

As of date October 31st, 1920, the Commission held $115,000 par value of bonds of the Commission guaranteed by the Province of Ontario, which were issued and given in part purchase of the shares of the capital stock of the Ontario Power Company. These bonds are held by the Commission as investments, pending payment to it by the Ontario Power Company of amounts for Sinking Fund purposes, when it is contemplated that they will form part of the investments to be made in connection therewith.

**Cash on Hand $564,840.83**

Cash in the hands of the Commission on October 31st, 1920 amounted to $564,840.83, consisting of:

| | |
|---|---|
| Cash on deposit with Bankers of the Commission | $317,856.14 |
| Moneys in the hands of employees as advances on account of expenses and costs | 217,506.69 |
| Cash in the Bank of Montreal to pay Bond Interest on coupons overdue but not presented | 29,478.00 |
| Total | $564,840.83 |

The amount of moneys on hand to the credit of the Commission with its Bankers on October 31st, 1920, was confirmed to us by certificates from such Bankers.

Moneys in the hands of engineers, foremen and other employees of the Commission on October 31st, 1920, for the purposes of the payment of expenses, amounted to $217,506.69. Written acknowledgements with respect to the advances to such engineers, foremen, inspectors and other employees are in the hands of the Commission and were inspected by us.

Moneys on deposit with the Bank of Montreal for payment of coupons overdue on bonds issued by the Commission for the purchase of the capital stock of the Ontario Power Company amounted on October 31st, 1920, to $29,478.

**Accounts Receivable $1,460,568.64**

These consisted, as on October 31st, 1920, of

| | |
|---|---|
| (a) Amounts due by municipalities in respect of construction work and supply sales | $316,267.56 |
| (b) Amounts due by municipalities in respect of power accounts | 725,930.46 |
| (c) "Sinking Fund and Interest" and "Consumers" accounts owing in respect of Rural Lines | 13,886.01 |
| (d) Due by users of water supplied by the Bonnechere Water Storage System for power purposes | 6,252.05 |
| (e) Balance due by municipalities as underpayments in respect of the cost of power supplied to them as provided to be paid under Section 23 of the Act | 398,232.56 |
| Total | $1,460,568.64 |

Dealing with them in order:—

**(a) Amounts due by municipalities in respect of construction work and supply sales $316,267.56**

The sum of $320,556.21 was on October 31st, 1920, due to the Commission in respect of municipal construction and supply sale accounts, as against which a reserve for doubtful accounts of $4,288.65 has been set up. Of such accounts $50,951.52 were three months or more overdue. A list of all such accounts outstanding is attached hereto as Schedule 87. With the above reserve provided it is not anticipated by the Commission that any further losses will be met with.

**(b) Amounts due by municipalities in respect of power accounts $725,930.46**

This item consists of power accounts due by municipalities and companies to the amount of $725,930.46, of which $22,732.55 were overdue for three months or more. It is not anticipated by the Commission that any loss will be sustained in respect of these accounts. A complete list is attached hereto as Schedule 88.

**(c) "Sinking Fund and Interest" and "Consumers" Accounts owing in respect of Rural Lines $13,886.01**

A list of these accounts is attached as Schedule 89 hereto, and of such accounts $3,732.89 were three months or more overdue.

**(d) Due by users of water supplied by the Bonnechere Water Storage System for power purposes $6,252.05**

A list of these accounts is attached hereto as Schedule 90. With the exception of payments made by the Town of Renfrew and a small payment made on account by E. C. Childerhouse, Eganville, nothing has been paid by the users of water for power purposes since January 1st, 1917, the date of commencement of operations of the Storage System. The Commission is experiencing difficulty in collection of the accounts.

**(e) Balances due by municipalities as underpayments in respect of the cost of power supplied to them as provided to be paid under Section 23 of the Act $398,232.56**

These represent amounts which have to be paid by certain municipalities to make good the difference between amounts paid monthly to the Commission—to meet power bills rendered—and the actual costs to be paid by them for power supplied up to October 31st, 1920. The amounts due by the municipalities of each system are as follows:

| | |
|---|---|
| Niagara System | $209,049.51 |
| Severn System | 40,713.72 |
| St. Lawrence System | 34,270.21 |
| Wasdell System | 20,483.54 |
| Eugenia System | 76,877.72 |
| Muskoka System | 10,843.51 |
| Rideau System | 5,994.35 |
| Total | $398,232.56 |

The amount due by each municipality within each of the above systems is set out in Schedules 20, 37, 43, 49, 56, 63 and 68 hereto.

**Net Deficit on Rural Lines Owned and Operated by the Commission $2,493.54**

To October 31st, 1920, deficits aggregating $2,493.54 have been met with in respect of Rural Lines on the Niagara System owned and operated by the Commission. Amounts set aside as Sinking Funds to that date were included as charges serving to make up such deficits, statement of which is attached hereto as Schedule 11. With deficits to October 31st, 1919, amounting to $2,124.89, the accumulated losses in operation increased during the fiscal year ending October 31st, 1920, by $368.65.

**Unexpired Insurance $40,539.24**

This represents the prepaid portion of premiums on fire and other insurance in force on October 31st, 1920.

LIABILITIES

**Advances of the Province of Ontario**

| | |
|---|---|
| Advances of the Province of Ontario for the purposes of the Niagara and other Systems (but excluding those made in respect of the Central Ontario System, which has been dealt with separately), amounted on October 31st, 1919, to | $25,517,816.10 |
| while amounts advanced in the fiscal year ending October 31st, 1920, for the purposes of such systems, were..... | 6,261,500.00 |
| Leaving a balance due to the Province on General Account to October 31st, 1920, of | $31,779,316.10 |

(Memo—

Schedule 86A attached hereto is a statement of the general account between the Commission and the Province. This account shows the advances made by the Province to the Commission—interest payable by the Commission in respect of the same and items chargeable by the Commission against the Province.)

| | |
|---|---|
| Moneys advanced by the Province in connection with the Ontario Niagara Development Works (Chippawa) amounted to October 31st, 1919, to ..... | $11,075,000.00 |
| while those advanced in the fiscal year ending October 31st, 1920, in respect of such works were in the aggregate | 11,285,000.00 |
| making the total advances by the Province for the purposes of such work to October 31st, 1920 ..... | 22,360,000.00 |

(Memo—

Amounts expended upon the works to October 31st, 1920, were in the aggregate $26,846,896.22—the excess of $4,486,896.22 having been applied out of appropriations paid to the Commission for the purposes of other systems and works.)

| | |
|---|---|
| Of amounts advanced by the Province to the Central Ontario System (owned by the Province) sums aggregating ..... | $1,719,472.22 |

stood borrowed by the Commission for the purposes of other works and systems as on October 31st, 1920.

In the fiscal year ending October 31st, 1920, sums aggregating $237,000 were paid to the Commission (against appropriations by the Legislature and special warrants issued) in respect of amounts to be expended

by the Commission on account of the Province. Actual expenditures on such accounts in the year amounted to $226,551, leaving a balance of ..... $ 10,449.00
to the credit of the Province and in the hands of the Commission in respect thereto. Details of the expenditures of $226,551 are set out in Schedule 17 hereto.
Making the total of advances of the Province to October 31st, 1920—and otherwise than for the Central Ontario System—of ..... $55,869,237.32

In addition to the cash advances made to the Commission by Ontario the Province had to October 31st, 1920, guaranteed payment of the following bonds, debentures or obligations assumed or owing by the Commission:

**Re Ontario Power Company:**

| | | |
|---|---|---|
| (a) Advances of the Bank of Montreal to the Commission in respect of construction of the third pipe line to the works of the Ontario Power Company ..... | $1,200,000 | |
| (b) 40-Year 4% bonds of the Hydro Electric Power Commission due August 1st, 1957, given in purchase of the capital stock of the Ontario Power Company..... | 8,000,000 | |
| (c) First Mortgage 5% bonds of the Ontario Power Company, due February 1st, 1943 ..... | 9,375,000 | |
| (d) Second Mortgage 6% debentures of the Ontario Power Company, due July 1st, 1921 ..... | 2,753,000 | |
| (e) First Mortgage 5% bonds of the Ontario Transmission Company due May 1st, 1945..... | 1,678,000 | |
| | | $23,006,000 |

**Re Essex System:**

| | | |
|---|---|---|
| (a) 40-Year 4% debentures of the Commission, due June 1st, 1958 .... | $200,000 | |
| (b) 10-Year 5% debentures of the Commission, due June 1st, 1928.... | 26,000 | |
| | | 226,000 |

**Re Thorold System:**

| | | |
|---|---|---|
| (a) 40-Year 4% debentures of the Commission, due December 1st, 1958 ..... | | 100,000 |
| Total ..... | | $23,332,000 |

while in respect of Hydro Radials it has given the following guarantees—

**Re Sandwich, Windsor and Amherstburg Railway:**

| | |
|---|---|
| 40-Year 4% bonds of the Commission, due April 1st, 1960 ..... | 2,100,000 |

**Re Port Credit and St. Catharines Railway:**

| | | |
|---|---|---|
| 50-Year 5% bonds of the Commission, due November 1st, 1969 | $1,200,000 | |
| (Memo— | | |
| Further similar bonds of the Commission to the amount of $10,160,363 stand guaranteed by the Province but remained, on October 31st, 1920, unsealed and unsigned by the Secretary of the Commission). | | $3,300,000 |
| The total of the guarantees so given by the Province amounting, on October 31st, 1920, to | | $26,632,000 |

**Debentures of the Commission Outstanding and Debentures in respect of payment of which liability has been assumed by the Commission.**

To October 31st, 1920, debentures of the Commission outstanding amounted to—

| | | |
|---|---|---|
| (a) Debentures given in purchase of the capital stock of the Ontario Power Company, as above mentioned | $8,000,000.00 | |
| (b) Debentures given in purchase of the Essex System, as above mentioned | 226,000.00 | |
| (c) Debentures given in purchase of Thorold System, as above mentioned | 100,000.00 | |
| (d) Debentures issued in respect of the Sandwich, Windsor and Amherstburg Railway, as hereinbefore mentioned | 2,039,000.00 | |
| ($61,000 additional debentures were hypothecated to the Bank of Montreal against advances to the Commission. Liability is included under next item covering "moneys borrowed by the Commission") | | |
| (e) Debentures issued in connection with Port Credit to St. Catharines Radial Railway amounting to $1,200,000 stood hypothecated on October 31st, 1920, to the Bank of Montreal, for advances of $100,000. Liability is included under next item covering "moneys borrowed by the Commission." | | |
| (f) In addition to the above the Commission had on October 31st, 1920, assumed payments of debentures outstanding against the Niagara System and other works to the amount of | 50,573.26 | |
| (g) Accrued interest to October 31st, 1920, upon the Essex and Thorold debentures, amounted to | 5,538.62 | |
| Leaving a total of debentures issued and assumed by the Commission (excluding those covering the properties of the Ontario Power Company payment only of which by the Power Company is guaranteed) of | | $10,421,111.88 |

**Moneys borrowed by the Commission.**

To October 31st, 1920, the following amounts stood advanced to the Commission and repayable by it:

| | | |
|---|---|---|
| (a) | Advanced by the Bank of Montreal in respect of construction of the third pipe line to the works of the Ontario Power Company | $1,200,000.00 |
| (b) | Advanced by the Central Ontario System—amounts borrowed therefrom $1,719,472.22 (Included above in liabilities due to the Province) | |
| (c) | Advanced by the Bank of Montreal in respect of the Sandwich, Windsor and Amherstburg Railway | 200,000.00 |
| (d) | Advanced by the Bank of Montreal in respect of the Port Credit to St. Catharines Railway | 100,000.00 |
| | Total | $1,500,000.00 |

The loan of $1,200,000.00 was made to the Commission for the purposes of the Ontario Power Company and is secured by the demand notes of the Commission and First Mortgage 5% bonds of the Ontario Power Company to the amount of $1,400,000.00, of which $900,000.00 had been signed and handed to the Bank of Montreal to October 31st, 1919; the balance, $500,000.00, of the bonds remaining to be executed. Payment of these advances is guaranteed by the Province of Ontario.

The $1,719,472.22 owing to the Central Ontario System, represented amounts borrowed by the Commission from that System, which is owned by the Province of Ontario. In the year ending October 31st, 1920, the indebtedness of the Commission to the Central Ontario System increased by $334,684.75.

The $200,000.00 advanced by the Bank of Montreal to the Commission for the purposes of the Sandwich, Windsor and Amherstburg Railway, is secured to the Bank by hypothecation of $61,000.00 40-Year 4½% Hydro Radial debentures issued by the Commission and guaranteed by the Province, and $190,000.00 par value of 40-Year 4½% debentures of the City of Windsor given in purchase of an electric distribution system formerly owned by the Railway Company and sold, subsequent to its purchase by the Commission, to the City of Windsor.

The $100,000.00 advanced by the Bank of Montreal to the Commission in respect of the Port Credit to St. Catharines Radial Railway stood secured on October 31st, 1920, by $1,200,000.00 of Hydro Radial debentures, being part of an issue of $11,360,363.00 guaranteed by the Province of Ontario for the purposes of such railway.

**Accounts Payable by the Commission $398,735.88**

These represented liabilities of $369,257.88 due by the Commission as on October 31st, 1920, in respect of current accounts chargeable to operation and maintenance of the various systems; also $29,478.00 being the amount of coupons overdue but not presented in respect of the bonds issued in purchase of the capital stock of the Ontario Power Company, which said coupons were offset by the sum of $29,478.00 standing deposited with the Commission's Bankers on October 31st, 1920, to meet the same.

**Insurance Department $267,103.85**

In preference to insuring with Workmen's Compensation Board and Insurance Companies, the Commission has adopted—since the 1st November, 1917—the policy of carrying its own liability in connection with accidents to employees of all Systems, those engaged on development works in the course of construction, and of the Ontario Power Company; also its liability in connection with accidents or damages to or caused by automobiles of the Commission. The Commission also carries public liability insurance and risk of damages by fire to the properties of the Central Ontario System. Provision against loss by reason of accidents to employees is met by applying the rates used by the Workmen's Compensation Board against the amounts of the respective payrolls in each month. Provision against automobile and fire loss is met by applying the rates used by Insurance Companies (after deducting percentages equivalent to agents' commissions) on the values of automobiles and buildings, etc., insured, and provision for public liability, where carried by the Commission, is met by applying the rates used by Accident Insurance Companies (after deducting percentages equivalent to agents' commissions) against payrolls. These allowances are then charges as part of the costs of operation and construction of the works of the Commission.

Statement of receipts, expenditures and outstanding claims of the Insurance Department for the year ending October 31st, 1920, is attached hereto as Schedule 85. All outstanding awards on record in the books of the Commission have been valued by the Workmen's Compensation Board, and all other claims on record in the Department, representing minor claims, have been considered by us, while Officers in charge of the Department have certified that all liabilities of the Department to October 31st, 1920, are on record therein and fully covered by the allowances made therefor.

On the above bases liability for outstanding claims and awards amounted on October 31st, 1920, to $244,154.60, while the surplus to the credit of the Department amounted on that date to $22,949.25, as compared with $36,602.71 on October 31st, 1919. The reduction in such surplus was attributable to increase in the liability on outstanding claims due to amendments made to the Workmen's Compensation Act in 1920.

**Balances due to Municipalities in respect of sums paid by them in excess of the Costs of Power supplied to them $577,258.94**

Accumulated amounts (and interest thereon) collected by the Commission from certain municipalities (by way of monthly bills for power supplied) exceeded the costs required to be paid by such municipalities under Section 23 of the Act, to October 31st, 1920, by $577,258.94, attributable to—

| | | |
|---|---|---|
| (a) | Overpayments by municipalities on the Niagara System | $519,504.72 |
| (b) | Overpayments by municipalities on the Thunder Bay System | 28,578.18 |
| (c) | Overpayments by municipalities on the Severn System | 23,961.91 |
| (d) | Overpayments by municipalities on the Rideau System | 5,214.13 |
| | Total | $577,258.94 |

The amount to the credit of each of the municipalities on the systems mentioned, which had so overpaid, is shown in Schedules 20, 31, 37 and 68 hereto.

To October 31st, 1919, the accumulated balances to the credit of the municipalities mentioned was $586,249.34, as compared with $577,258.94 as on October 31st 1920.

**Reserves for Sinking Funds $907,621.19.**

Amounts collected by the Commission to October 31st, 1920, in respect of Sinking Funds payable by municipalities as part of the cost of power supplied to them were as follows:

| | | |
|---|---|---|
| In respect of the Niagara System | $715,912.36 | |
| " " " Niagara Rural Lines | 46,809.11 | |
| " " " Thunder Bay System | 20,446.98 | |
| " " " Severn System | 39,341.52 | |
| " " " St. Lawrence System | 4,639.67 | |
| " " " Wasdell System | 5,296.52 | |
| " " " Wasdell Rural Lines | 376.71 | |
| " " " Eugenia Rural Lines | 105.83 | |
| " " " Ottawa System | 67.73 | |
| " " " Bonnechere Storage System | 2,480.06 | |
| Total | | $835,476.49 |

while Sinking Funds collected by the Commission as expenses of administration and operation and included in the costs of power to municipalities amounted, on October 31st, 1920—

| | | | |
|---|---|---|---|
| (1) | In respect of service buildings, to | $32,046.61 | |
| (2) | In respect of Office buildings, to | 40,098.09 | |
| | | | $ 72,144.70 |
| | Total | | $907,621.19 |

To October 31st, 1920, Sinking Funds and interest to the amount of $557,122.63 stood deposited with the Treasurer of the Province of Ontario awaiting investment in securities of the Province. In addition, securities of the Province to the amount of $37,445.10 stood delivered to the Treasurer of Ontario. With completion of the accounts of the Commission to October 31st, 1920, the total of the Sinking Funds to be deposited to that date was ascertained to be $907,621.19 as above set out, and purchase of securities is being effected by the Commission for delivery to the Treasurer of Ontario in respect of the balance of $313,053.46 to be paid over as of October 31st, 1920.

**Reserves for Renewals $2,428,116.68**

Reserves for renewals in respect of the works and buildings of the Commission amounted on October 31st, 1920 to

| | | | |
|---|---|---|---|
| (a) | Reserves for renewals of the works of various Systems | $2,352,938.12 | |
| (b) | Reserves for the renewal of Service and Office buildings | 75,178.56 | |
| | Total | | $2,428,116.68 |

Reserves for the renewal of the works of the Systems operated by the Commission have been provided by charges included in the cost of power to the municipalities at the rates mentioned in respect of each System in the separate reports thereupon. Particulars of the amounts credited to and charged against these funds (held for each System) in the fiscal year ending October 31st, 1920, are set out in Schedules 22, 28, 33, 39, 45, 51, 57, 64 and 69 attached hereto.

The reserves established for the renewal of Service and Office buildings have been provided by way of charges included annually as part of the costs of operation thereof. (See Schedule 84 attached hereto.)

**Reserves for Contingencies $65,101.77.**

The aggregate of the reserves to the credit of all Systems as a provision against unexpected costs and losses amounted on October 31st, 1920, to $65,101.77. Particulars of the amounts credited to and charged against the Contingent Reserve Fund of each System in the fiscal year ending October 31st, 1920, are set out in Schedules 23, 34, 40, 46, 52, 58, 65 and 70 attached hereto.

**Surpluses $55,525.28.**

Surpluses in the hands of the Commission on October 31st, 1920, consisted of:—

| | | |
|---|---|---|
| Surplus on Interest account | $15,418.19 | |
| Surplus on Departmental operation in Service building | 40,107.09 | |
| Total | | $55,525.28 |

Interest on moneys advanced by the Province—or borrowed by the Commission—for the purposes of the larger undertakings controlled by the Commission, such as the Chippawa and Nipigon developments, is being charged against the same at exact rates payable on such borrowings. In respect of the other moneys advanced by the Province or borrowed by the Commission at varying rates of interest, it is utterly impossible to follow application of each advance in such manner as will permit of the charging of interest thereupon, with complete exactitude, to the accounts of the municipalities and Systems benefitting from its use. Accordingly a computation has to be made in each year as to the closest average rate which must be charged against the municipalities to recoup the Commission in the interest payable by it. For the year ending October 31st, 1920, this rate was calculated at 4.555% and with its charge in costs of operation a surplus of $15,418.19 remained to the credit of Interest account on October 31st, 1920, as compared with $18,854.89 on October 31st, 1919.

The accumulated surplus to October 31st, 1920, arising out of Departmental operations of the Service building and sale of equipment and supplies to municipalities and others amounted to $40,107.09 as against $31,039.47 on October 31st, 1919, the increase for the year being $9,067.62, attributable to:—

| | | |
|---|---|---|
| Profit on the purchase and sale of equipment | $17,513.45 | |
| Profit on machine shop operations | 2,053.61 | |
| Interest credits | 1,241.58 | |
| Total | | $20,808.64 |
| Less | | |
| Net cost of operation of laboratory | | 11.741.02 |
| Leaving a net profit of | | $ 9,067.62 |

Income from the operation of the laboratory has been less than the expense of such operations in all periods from the date of its commencement. The surplus of $40,107.09 to the credit of the account is held as a reserve against possible deflation in the value of materials and supplies owned by the Commission.

### Expenditures on Account of the Province of Ontario

For the fiscal year ending October 31st, 1920, sums aggregating $237,000.00 were paid to the Commission against appropriations by the Legislature and special warrants issued in respect of amounts to be expended by the Commission for account of the Province. Out of the sums so paid over to it the Commission expended, and charged the Province with the following:—

| | | | |
|---|---|---|---|
| (a) | Engineering assistance to non-operating municipalities and districts, and the gathering of data for statistical purposes and estimates for the supply of power; also rate investigations | | $ 31,071.81 |
| (b) | General hydrographic surveys, storage surveys, reports and investigations on power sites and stream flow, and special hydrographic investigations and reports | | 11,001.96 |
| (c) | Preliminary surveys on the St. Lawrence River between Morrisburg and the head of Galops Rapids, covering both hydrographic and topographic features | | 121,916.91 |
| (d) | Engineering investigations and reports under the Water Powers Regulations Act, 1906 | | 9,135.77 |
| (e) | Electric railway engineering investigations, surveys and report under the Hydro-Electric Railway Act, 1914 | | 13,121.96 |
| (f) | Estimates, surveys and demonstrations in rural districts | | 20,879.99 |
| (g) | Electric inspection salaries and expenses of Inspectors, expenses of local offices and administration | 208,453.48 | |
| | Less revenue from inspection fees | 189,030.88 | 19,422.60 |
| | Making a total of | | $226,551.00 |

details of which are set out in Schedule 17 hereto attached. The balance, being the difference, between the $237,000.00 paid over to the Commission and the expenditures as above, of $226,551.00 or $10,449.00, stood to the credit of the Province in the books of the Commission on October 31st, 1920.

The amount of $31,071.81 (item "a" above) charged to the Province in respect of engineering and other assistance rendered to non-operating municipalities, etc., was so charged under the authority of Section 18, subsections 1 and 3 of the Power Commission Act, which provides that upon application of any municipal corporation to the Commission it shall supply such corporation with information and estimates relative to a supply of power to such corporation.

Under Section 13 of the Power Commission Act, it is provided that whenever required by the Lieutenant-Governor in Council so to do, the Commission shall inquire into, examine and investigate water powers and water privileges in Ontario and report to the Lieutenant-Governor in Council in respect to same. In fiscal years preceding that ending October 31st, 1920, certain investigations were made by the Commission relative to water powers and water privileges in the Province of Ontario, including those at Niagara, Nipigon and on the St. Lawrence River and while reports were made to the Government in respect of certain of them formal requests were not obtained from the Lieutenant-Governor in Council requiring the making by the Commission of such investigations. Following its custom so established and relying on the provisions of Section 7 of the Act, the Commission in the fiscal year ending October 31st, 1920, made general hydrographic and storage surveys, and investigations on stream flow and power sites in various localities in the Province of Ontario at a cost of $11,001.96 (Item "b" above). It also made preliminary surveys on the St. Lawrence River between Morrisburg and the head of Gallop's Rapids and expended in connection therewith the sum of $121,916.91 (Item "c" above). The aggregate of these expenditures on hydrographic surveys and stream flow investigations for the fiscal year ending October 31st, 1920, was $132,918.87, which amount was charged to the Province as part of the $226,551.00 disbursed by the Commission on its behalf out of the appropri-

ations and special warrants of $237,000.00 paid over to the Commission in the year. The estimates furnished by the Commission to the Government for the fiscal year (and upon which the appropriations and special warrants of $237,000.00 were based) contained $120,000.00 as appropriations asked for to be expended on hydrographic surveys, stream flows, investigations, etc.

The Water Powers Regulation Act, 1916, provides for the appointment of an Inspector by the Province of Ontario and the Commission having been appointed such Inspector, it expended in the fiscal year ending October 31st, 1920, sums aggregating $9,135.77 (item "d" above) in the performance of its duties and charged such expenditures against the Province.

Moneys expended by the Commission in respect of electric railway investigations amounted in the year to $13,121.96 (item "e" above). With certain few exceptions, authorities for the making of such investigations were granted to the Commission by the Lieutenant-Governor in Council in the years 1918 and 1919.

Sums expended by the Commission for salaries and expenses of engineers, preparing estimates on the cost of power to rural districts; making surveys and demonstrations therein, and the formation of general plans for the construction and operation of rural lines on an extended scale, amounted in the aggregate to $20,879.99 (See item "f" above) for the fiscal year ending October 31st, 1920, and such sums have been charged to the Province under the provisions of Section 18 of the Power Commission Act.

During the fiscal year ending October 31st, 1920, costs of Electrical inspection, as provided for under the Power Commission Act, amounted to $208,453.48, as against which revenue from inspection fees was $189,030.88. As the Electrical Inspection department is in reality a department of the Government, conducted on its behalf by the Commission, the excess of expenditures over receipts, amounting to $19,422.60 (See item "g" above) was under the provision of section 6, subsection 3 of the Act, charged to the Province. Details of receipts and expenditures of such department are attached as Schedule 17 hereto.

## GENERAL REMARKS

With the purchase during the year by the Commission of a certain few outstanding shares of the capital stock of the Ontario Power Company the Commission became the owner of the entire capital stock of the Ontario Power Company, under which conditions and having regard to the circumstances surrounding the purchase of shares of the Company and to the provisions of the Power Commission Act, it is the opinion of legal Counsel that there is now serious question as to whether the shares of the Ontario Power Company are not now so vested in the Commission as to require that the municipalities on the Niagara System make payment for power received from the Ontario Power Company on the same basis as is required under section 23 of the Power Commission Act with respect to works constructed with the use of moneys advanced by the Province of Ontario; in other words that the municipalities pay such a price for power as will provide (with other costs) sinking funds for repayment of the $8,000,000.00 of bonds issued in purchase of the shares of the Ontario Power Company and the $3,344,494.33 advanced by the Commission towards construction of the third pipe line—which said sinking funds would amount to approximately $140,000.00 per annum. It is of importance that the question be determined so that the Commission may be assured that such basis as it shall adopt in regulating the accounts of the Company and the Niagara System for the future is one proper to be adopted; also for the reason

that if purchase of the properties of the Toronto Power Company shall be effected the same question is likely to arise in reference to conduct of the accounts of such undertakings.

Under Section 6 of the Act the Commission is empowered to appoint a Chief Engineer, Accountant and Secretary, and to fix the remuneration of such persons subject to ratification by the Lieutenant-Governor in Council. To October 31st, 1920, salaries of such officers had not been submitted to the Lieutenant-Governor in Council for ratification.

Under the provisions of Section 5 of the Power Commission Act the Chairman of the Commission is entitled to an annual salary of $6,000.00, to be paid to him out of the Consolidated Revenue Fund of Ontario—in addition thereto a further salary of $6,000.00 per annum is payable to him out of $15,000.00 set aside for remuneration of the members of the Commission and chargeable as costs of administration of the Commission under the provisions of Sub-section 3 of Section 23 of the Act. In the fiscal year ending October 31st, 1920, sums aggregating $12,000.00 were paid to the Chairman of the Commission as the salaries allowed to him under the provisions of the Act mentioned, but the whole of such amount was charged in the accounts of the Commission as costs of administration of the Commission. Amounts charged to the municipalities in the year in respect of the costs of administration of the Commission stood, under these conditions, increased by $6,000.00 over amounts authorized by the Act, while requisition was not made upon the Consolidated Revenue Fund of Ontario for the $6,000.00 provided to be paid thereout under the provisions of Section 5 of the Act.

During the fiscal year ending October 31st, 1920, the Commission paid $4,008.64 to the Ontario Municipal Electric Commission and the Ontario Hydro Radial Association—in respect of the salary and expenses of their Secretary, Mr. T. J. Hannigan of which $727.50 was charged to the administrative expenses of the Commission and included in the cost of power to the municipalities on the various Systems, while $3,281.14 was charged to Hydro Radial railway construction and stood included in the amounts disbursed in connection therewith and capitalized in the accounts of the Commission as of date October 31st, 1920. The authority of the Commission to make the disbursements of $727.50 charged to the administrative expenses of the Commission is open to question. The expenditures of $3,281.14 charged to Hydro Radial construction out of funds held by it for the benefit of Power Systems was beyond its powers.

During the fiscal year ending October 31st, 1920, the Commission expended sums aggregating $4,085.47 in connection with the printing and distribution of certain reports in respect to Hydro Electric Radial Railways. Payment of such sums was made out of funds held by the Commission for the benefit of Hydro Electric Power Systems and the use by the Commission of such funds for such purposes was in excess of the powers of the Commission.

All information and explanations required by me in connection with audit of the accounts of the Commission was freely given to me and I desire to acknowledge the courtesies and facilities afforded to me in connection therewith by the Officers of the Commission.

I have the honour to be,

Sir

Your obedient servant,

G. T. Clarkson, F.C.A.

of Clarkson, Gordon & Dilworth,

Chartered Accountants.

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54.—Eugenia System—Operating Account for year ending 31st October, 1920.

55.—Eugenia System—Statement showing the amount to be paid by each Municipality as the cost—under section 23 of the Act—of power supplied to it by the Commission; the amount received by the Commission from each Municipality on account of such cost and the amount charged to each Municipality upon ascertaining (by annual adjustment) the actual cost of power supplied to it in the year ending 31st October, 1920.

56.—Eugenia System—Statement showing the net Credit or Charge to each Municipality in respect of power supplied to it to 31st October, 1919; the cash received and applied thereon; interest added during the year; also the amount charged to each Municipality in respect of power supplied in the year ending 31st October, 1920; and the accumulated amount standing as a Charge to each Municipality at 31st October, 1920.

57.—Eugenia System—Reserve for Renewals Account to 31st October, 1920.

58.—Eugenia System—Reserve for Contingencies Account to 31st October, 1920.

59.—Eugenia Rural Lines—Operating Account for year ending 31st October, 1920.

60.—Ottawa System—Operating Account for year ending 31st October, 1920.

61.—Muskoka System—Operating Account for year ending 31st October, 1920.

62.—Muskoka System—Statement showing the amount to be paid by each Municipality as the cost—under section 23 of the Act—of power supplied to it by the Commission; the amount received by the Commission from each Municipality on account of such cost; and the amount credited or charged to each Municipality upon ascertaining (by annual adjustment) the actual cost of power supplied to it in the year ending 31st October, 1920.

63.—Muskoka System—Statement showing the net Charge to each Municipality in respect of power supplied to it to 31st October, 1919; interest added during the year; also the amount credited or charged to each Municipality in respect of power supplied in the year ending 31st October, 1920; and the accumulated amount standing as a Charge to each Municipality at 31st October, 1920.

64.—Muskoka System—Reserve for Renewals Account to 31st October, 1920.

65.—Muskoka System—Reserve for Contingencies Account to 31st October, 1920.

66.—Rideau System—Operating Account for year ending 31st October, 1920.

67.—Rideau System—Statement showing the amount to be paid by each Municipality as the cost—under section 23 of the Act—of power supplied to it by the Commission; the amount received by the Commission from each Municipality on account of such cost; and the amount credited or charged to each Municipality upon ascertainment (by annual adjustment) of the actual cost of power supplied to it in the year ending 31st October, 1920.

68.—Rideau System—Statement showing the net Credit or Charge to each Municipality in respect of power supplied to it to 31st October, 1919; interest added during the year; also the amount credited or charged to each Municipality in respect of power supplied in the year ending 31st October, 1920; and the accumulated amount standing as a Credit or Charge to each Municipality at 31st October, 1920.

69.—Rideau System—Reserve for Renewals Account to 31st October, 1920.

70.—Rideau System—Reserve for Contingencies Account to 31st October, 1920.

71.—Bonnechere River Storage System—Operating Account for year ending 31st October, 1920.

72.—Bonnechere River Storage System—Statement showing Distribution of Operating Expenses, Interest and Sinking Fund over the users of water for power purposes for year ending 31st October, 1920.

73.—Bonnechere River Storage System—Reserve for Sinking Fund Account to 31st October, 1920.

74.—Essex System—Statement of Assets and Liabilities as at 31st October, 1920.

75.—Essex System—Operating Account for year ending 31st October, 1920.

76.—Thorold System—Statement of Assets and Liabilities as at 31st October, 1920.

77.—Thorold System—Operating Account for year ending 31st October, 1920.

78.—Central Ontario System—Statement of Assets and Liabilities as at 31st October, 1920.

79.—Central Ontario System—Operating Account for year ending 31st October, 1920.

80.—Central Ontario System—Operating Account of the Campbellford Pulpmill for year ending 31st October, 1920.

81.—Central Ontario System—Reserve for Renewals Account; also Reserve for Contingencies Account to 31st October, 1920.

82.—Sandwich, Windsor and Amherstburg Railway—Balance Sheet as at 31st October, 1920.

83.—Sandwich, Windsor and Amherstburg Railway—Revenue and Expenditure Account for seven months ending 31st October, 1920.

84.—Service and Office Buildings—Service Building—Statement showing "Reserve for Renewals"; "Reserve for Sinking Fund"; and the net surplus or deficit of each Department to 31st October, 1920.
Office Building—Statement showing "Reserve for Renewals" and "Reserve for Sinking Fund" to 31st October, 1920.
Farms—Operating statement for year ending 31st October, 1920.

85.—Insurance Department—Statement showing Receipts, Expenditures, Outstanding Claims and Surplus for the year ending 31st October, 1920.

86 A.—Account with the Provincial Treasurer re Niagara and other Systems for the year ending 31st October, 1920.

86 B.—Account with the Provincial Treasurer re Niagara Power Development for fiscal year ending 31st October, 1920.

86 C.—Account with the Provincial Treasurer re Central Ontario System for the year ending 31st October, 1920.

86 D.—Account with the Provincial Treasurer re Expenditures on account of the Province in the year ending 31st October, 1920.

87.—Accounts owing by Municipalities and others for construction work done and supplies sold as at 31st October, 1920.

88.—Power Accounts Receivable—as at 31st October, 1920.

89.—"Sinking Fund and Interest" and "Consumers" Accounts on Rural Lines—as at 31st October, 1920.

90.—Accounts due by users of water power from Bonnechere Storage System as at 31st October, 1920.

SCHEDULE "1."

## HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

CONDENSED STATEMENT OF ASSETS AND LIABILITIES, 31ST OCTOBER, 1920.

POWER UNDERTAKINGS

### Assets.

| | | |
|---|---|---|
| Niagara System | $14,969,018.65 | |
| Thunder Bay System | 4,120,420.69 | |
| Severn System | 1,381,274.44 | |
| St. Lawrence System | 641,133.59 | |
| Wasdell System | 332,947.15 | |
| Eugenia System | 1,915,460.11 | |
| Ottawa System | 1,009.57 | |
| Muskoka System | 212,117.27 | |
| Rideau System | 1,032,387.92 | |
| | | $24,605,769.39 |
| Bonnechere River Storage System | | 34,165.74 |
| Essex System | $ 375,516.68 | |
| Thorold System | 89,182.99 | 464,699.67 |
| Niagara Power Development Works: Expenditures to date | | 26,846,896.22 |
| Service Buildings and Equipment | $ 466,307.57 | |
| Office Buildings | 601,943.70 | |
| Office Furniture and Equipment | 129,036.73 | |
| Automobiles and Trucks | 194,187.47 | 1,391,475.47 |
| Tools and Equipment | $ 256,399.08 | |
| Material and Supplies | 1,005,115.57 | |
| Farm Equipment, Produce, etc | 38,623.61 | |
| | | 1,300,138.26 |
| Capital Stock of Ontario Power Company of Niagara Falls | | 8,000,000.00 |
| Ontario Power Company of Niagara Falls; Advances thereto | | 3,517,672.88 |

### Liabilities.

| | | |
|---|---|---|
| Provincial Treasurer: | | |
| Cash Advances re Niagara and Other Systems | | $31,779,316.10 |
| Cash Advances re Niagara Power Development Works | | 22,360,000.00 |
| Unexpended portion of the sum appropriated by the Legislature to cover expenditures by the Commission on account of the Province in the year ending 31st October 1920 | | 10,449.00 |
| Bank of Montreal: | | |
| Cash advances re construction of Third Pipe Line on the Ontario Power Company's property | | 1,200,000.00 |
| Debentures issued to cover purchase of Capital Stock of Ontario Power Company of Niagara Falls | | 8,000,000.00 |
| Debentures issued to cover purchase price of Essex System | $ 226,000.00 | |
| Debentures issued to cover purchase price of Thorold System | 100,000.00 | |
| | $ 326,000.00 | |
| Interest accrued thereon | 5,538.62 | |
| | | 331,538.62 |
| Debentures assumed in respect of undertakings purchased | | 50,573.26 |
| Central Ontario System—due thereto | | 1,719,472.22 |

| | | |
|---|---|---|
| **Sinking Fund:** | | |
| On Deposit With Provincial Treasurer | $ 557,122.63 | |
| Invested in Securities of the Province of Ontario, which are deposited with the Provincial Treasurer—par value $38,500 | 37,445.10 | |
| | | 594,567.73 |
| **Investments:** | | |
| Debentures of the Hydro-Electric Power Commission purchased (par value $115,000.00) | | 79,844.50 |
| **Cash:** | | |
| In Banks | $ 317,856.14 | |
| In hands of Employees as advances on account of expenses | 217,506.69 | |
| In Bank of Montreal to pay Bond Interest Coupons overdue but not presented | 29,478.00 | |
| | | 564,840.83 |
| **Accounts Receivable:** | | |
| Due by Municipalities in respect of Construction Work and Supply Sales | $ 316,267.56 | |
| Due by Municipalities in respect of Power Accounts | 725,930.46 | |
| "Sinking Fund and Interest" and "Consumers Accounts" owing in respect of Rural Lines | 13,886.01 | |
| Due by users of Water Power from Bonnechere Storage System | 6,252.05 | |
| Due by Municipalities in respect of the Cost of Power supplied to them as provided to be paid under Section 23 of the Act | 398,232.56 | |
| | | 1,460,568.64 |

| | | |
|---|---|---|
| Accounts Payable | $ 369,257.88 | |
| Bond Interest Coupons overdue but not presented | 29,478.00 | 398,735.88 |
| Insurance Department: | | |
| Outstanding Claims and Awards.. | 244,154.60 | |
| Surplus | 22,949.25 | 267,103.85 |
| Balance due to Municipalities in respect of sums paid by them to 31st October, 1920, in excess of the Cost of Power supplied to them as provided to be paid under Section 23 of the Act | | 577,258.94 |
| Reserves for Sinking Fund: | | |
| Municipalities | $ 835,476.49 | |
| Service and Office Buildings | 72,144.70 | 907,621.19 |
| Reserves for Renewals: | | |
| Contributed by Municipalities | $ 2,352,938.12 | |
| In respect of Service and Office Buildings | 75,178.56 | 2,428,116.68 |
| Reserves for Contingencies | | 65,101.77 |
| Surpluses: | | |
| On Interest Account | $ 15,418.19 | |
| From Departmental Operations in Service Building | 40,107.09 | 55,525.28 |
| **Contingent Liability:** | | |
| In respect of Contracts entered into for works under construction $5,096,926.28 | | |
| In respect of outstanding bonds of the Ontario Power Company of Niagara Falls and the Ontario Transmission Company, Limited, $13,806,000.00 | | |

SCHEDULE "1"—*Continued*

CONDENSED STATEMENT OF ASSETS AND LIABILITIES, 31ST OCTOBER, 1920—*Continued*

| | | | | |
|---|---|---|---|---|
| Net Deficit in respect of Rural Lines operated by the Commission.... | | $2,493.54 | | |
| Work in Progress: | | | | |
| Expenditures on account of various systems chargeable upon completion to Sundry Municipalities, Capital Construction and Operating Accounts ..... | | 83,729.57 | | |
| Insurance Unexpired ..... | | 40,539.24 | | |
| | | $68,987,401.68 | | $70,150,812.79 |

RADIAL RAILWAY UNDERTAKINGS

| Assets. | | | Liabilities. | | |
|---|---|---|---|---|---|
| Sandwich, Windsor and Amherstburg Railway: | | | In respect of the Sandwich, Windsor and Amherstburg Railway: | | |
| Cost of Capital Stock and Plant Assets of Company ..... | $ 2,039,000.00 | | Debentures issued to cover purchase price of Capital Stock and Plant Assets ..... | $ 2,039,000.00 | |
| Advances for Construction, Extensions and Operations ..... | 216,500.96 | | Interest due and accrued thereon | 25,398.75 | |
| | | $ 2,255,500.96 | Bank of Montreal—Advances..... (Secured by hypothecation of $61,000 Hydro Radial debentures issued by Commission and $190,000 debentures of City of Windsor) ..... | 200,000.00 | $ 2,264,398.75 |
| Port Credit to St. Catharines Radial Railway: | | | | | |
| Expended upon purchase of Right-of-Way and construction materials and for surveying and engineering ..... | $ 413,620.85 | | In respect of the Port Credit to St. Catharines Radial Railway: | | |
| | | 413,620.85 | Bank of Montreal—Advances..... (Secured by hypothecation of $1,200,000 Hydro Radial debentures being part of issue of $11,360,363 guaranteed by Province of Ontario) | $ 100,000.00 | 100,000.00 |
| Toronto to Port Credit Radial Railway: | | | | | |
| Expended upon purchase of Right-of-Way and for surveying and engineering ..... | $ 683,286.74 | | | | |
| | | 683,286.74 | | | |

| | | |
|---|---|---|
| Expended for Surveying and Engineering in respect of projected Radial Railways as follows: | | |
| Toronto and Eastern Railway....$ | 43,946.40 | |
| St. Catharines and Niagara Falls Railway ..... | 25,984.29 | |
| Hamilton-Galt-Elmira and Guelph Railway ..... | 36,482.06 | |
| Hamilton-Brantford-Woodstock and London Railway ..... | 17,674.34 | |
| | | 124,087.09 |
| Expended in respect of valuations made of: | | |
| Niagara, St. Catharines and Toronto Railway .....$ | 1,005.27 | |
| Toronto and Suburban Railway.... | 5,604.86 | |
| | | 6,610.13 |
| Expended in connection with the preparation of information for and the submission of evidence to the Royal Commission investigating Hydro Radial Railways—Cost thereof to be reimbursed by the Province of Ontario ..... | | 44,704.09 |
| | | $72,515,211.54 |

Contingent Liability:
In respect of contracts entered into for construction materials $53,513.15

$72,515,211.54

SCHEDULE "2"

# HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

DETAILED STATEMENT OF ASSETS AND LIABILITIES, 31ST OCTOBER, 1920.

POWER UNDERTAKINGS

## Assets.

| | | |
|---|---|---|
| **Niagara System:** | | |
| Right-of-Way | $ 1,482,884.06 | |
| Steel Tower Lines | 4,161,395.25 | |
| Transformer Stations | 6,295,832.83 | |
| Wood Pole Lines | 2,553,240.55 | |
| | $14,493,352.69 | |
| Rural Lines | 475,665.96 | |
| | | $14,969,018.65 |
| **Thunder Bay System:** | | |
| Power Development (Nipigon River) | $ 3,514,270.78 | |
| Transmission Lines (Nipigon River, Port Arthur) | 452,129.34 | |
| Transformer Station (Nipigon River, Port Arthur) | 35,461.68 | |
| Transformer Station (Port Arthur | 89,082.43 | |
| Transmission Line (Port Arthur) | 29,476.46 | |
| | | 4,120,420.69 |
| **Severn System:** | | |
| Power Development | $ 649,767.39 | |
| Wood Pole Lines | 552,256.60 | |
| Transformer Stations | 179,250.45 | |
| | | 1,381,274.44 |
| **St. Lawrence System:** | | |
| Wood Pole Lines | $ 363,732.43 | |
| Transformer Stations | 277,401.16 | |
| | | 641,133.59 |

## Liabilities.

| | | |
|---|---|---|
| **Provincial Treasurer:** | | |
| Cash Advances for Niagara and Other Systems | | $31,779,316.10 |
| Cash Advances for Niagara Power Development Works | | 22,360,000.00 |
| Unexpended portion of the sum appropriated by the Legislature to cover Expenditures by the Commission on account of the Province in the year ending 31st October, 1920 | | 10,449.00 |
| **Bank of Montreal:** | | |
| Cash Advances re Construction of Third Pipe Line on Ontario Power Company's Property | | 1,200,000.00 |
| Debentures issued to cover purchase of Capital Stock of Ontario Power Company of Niagara Falls | | 8,000,000.00 |
| Debentures issued to cover purchase price of Essex System | $ 226,000.00 | |
| Interest accrued thereon | 3,872.87 | |
| | | 229,872.87 |
| Debentures issued to cover purchase price of Thorold System | $ 100,000.00 | |
| Interest accrued thereon | 1,665.75 | |
| | | 101,665.75 |
| **Debentures Assumed:** | | |
| Line to Brick Companies at Streetsville | $ 4,765.76 | |

| | | |
|---|---|---|
| Wasdell System: | | |
| Power Development | $ 141,760.06 | |
| Wood Pole Lines | 153,690.29 | |
| Transformer Stations | 26,215.08 | |
| | $ 321,665.43 | |
| Rural Lines | 11,281.72 | |
| | | 332,947.15 |
| Eugenia System: | | |
| Power Development | $ 979,424.83 | |
| Wood Pole Lines | 727,460.81 | |
| Transformer Stations | 206,879.86 | |
| | $ 1,913,765.50 | |
| Rural Lines | 1,694.61 | |
| | | 1,915,460.11 |
| Ottawa System: | | |
| Meters, etc. | | 1,009.57 |
| Muskoka System: | | |
| Power Development | $ 148,018.13 | |
| Wood Pole Lines | 54,313.44 | |
| Transformer Stations | 9,785.70 | |
| | | 212,117.27 |
| Rideau System: | | |
| Power Development | $ 748,941.41 | |
| Wood Pole Lines | 233,602.24 | |
| Transformer Stations | 49,844.27 | |
| | | 1,032,387.92 |
| Bonnechere River Storage System: | | |
| Round Lake Dam | $ 20,292.68 | |
| Golden Lake Dam | 11,092.81 | |
| Interest on above to 31st December, 1916 | 2,780.25 | |
| | | 34,165.74 |
| Essex System: | | |
| Purchase Price of System | $ 226,000.00 | |
| Additional Expenditure to date | 149,516.68 | |
| | | 375,516.68 |
| Muskoka Power Development | 43,907.47 | |
| | $ 48,673.23 | |
| Interest accrued thereon | 1,900.03 | |
| | | 50,573.26 |
| Central Ontario System — due thereto | | 1,719,472.22 |
| Accounts Payable | $ 369,257.88 | |
| Bond Interest Coupons overdue but not presented | 29,478.00 | |
| | | 398,735.88 |
| Insurance Department: | | |
| Outstanding Claims and Awards | $ 244,154.60 | |
| Surplus | 22,949.25 | |
| | | 267,103.85 |
| Balances due to Municipalities in respect of amounts paid to them to 31st October, 1920, in excess of the cost of power supplied to them as provided to be paid under Section 23 of the Act: | | |
| Niagara System | $ 519,504.72 | |
| Thunder Bay System | 28,578.18 | |
| Severn System | 23,961.91 | |
| Rideau System | 5,214.13 | |
| | | 577,258.94 |
| Reserves for Sinking Fund: | | |
| Municipalities— | | |
| Niagara System | $ 715,912.36 | |
| Niagara Rural Lines | 46,809.11 | |
| Thunder Bay System | 20,446.98 | |
| Severn System | 39,341.52 | |
| St. Lawrence System | 4,639.67 | |
| Wasdell System | 5,296.52 | |
| Wasdell Rural Lines | 376.71 | |
| Eugenia Rural Lines | 105.83 | |
| Ottawa System | 67.73 | |
| Bonnechere Storage System | 2,480.06 | |
| | | 835,476.49 |

SCHEDULE "2"—*Continued*

DETAILED STATEMENT OF ASSETS AND LIABILITIES, 31ST OCTOBER, 1920.—*Continued*

**Assets.**

| | | |
|---|---|---|
| Thorold System: | | |
| Purchase price of system | $ 100,000.00 | |
| Less: Credit Balance on Current Account | 10,817.01 | |
| | | $ 89,182.99 |
| Niagara Power Development Works: | | |
| Expenditure to date on construction work at Niagara Falls | $26,804,962.85 | |
| Purchase and Equipment of Stone Quarry at Walkerton | 41,933.37 | |
| | | 26,846,896.22 |
| Service Buildings: | | |
| Service Building and Equipment, Toronto | $ 421,602.55 | |
| Garage Building and Equipment, Niagara Falls | 15,790.92 | |
| Equipment of Storehouse and Garage, Hamilton | 9,356.19 | |
| Pole Yard and Equipment, Cobourg | 19,557.91 | |
| | | 466,307.57 |
| Office Buildings: | | |
| On University Avenue, Toronto | $ 497,713.49 | |
| Corner of Elm Street and Centre Avenue, Toronto (Less Mortgage $40,000.00) | 104,230.21 | |
| | | 601,943.70 |
| Office Furniture and Equipment: | | |
| At Toronto Office | $ 92,484.92 | |
| At Hamilton Office | 1,314.59 | |
| At Electrical Inspection Offices | 4,767.90 | |
| Library | 3,871.61 | |
| Stationery and Office Supplies | 26,597.71 | |
| | | 129,036.73 |

**Liabilities.**

| | | |
|---|---|---|
| Service and Office Buildings— | | |
| Service Buildings | $ 32,046.61 | |
| Office Buildings | 40,098.09 | |
| | | $72,144.70 |
| Reserves for Renewals: | | |
| Contributed by Municipalities— | | |
| Niagara System | $ 1,837,262.87 | |
| Niagara Rural Lines (Operated by the Commission) | 5,249.79 | |
| Thunder Bay System | 39,713.67 | |
| Severn System | 185,297.02 | |
| St. Lawrence System | 68,910.67 | |
| Wasdell System | 31,273.51 | |
| Eugenia System | 135,762.20 | |
| Muskoka System | 27,646.18 | |
| Rideau System | 21,822.21 | |
| | | 2,352,938.12 |
| In respect of Service and Office Buildings— | | |
| Service Buildings | $ 67,929.23 | |
| Office Buildings | 7,249.33 | |
| | | 75,178.56 |
| Reserves for Contingencies: | | |
| Niagara System | $ 38,514.55 | |
| Thunder Bay System | 4,254.48 | |
| Severn System | 5,674.94 | |
| St. Lawrence System | 1,092.67 | |
| Eugenia System | 13,430.94 | |
| Muskoka System | 1,508.80 | |
| Rideau System | 625.39 | |
| | | 65,101.77 |
| Surplus of Interest Account | | 15,418.19 |

| | | |
|---|---|---|
| Automobiles and Trucks | | 194,187.47 |
| Inventories: | | |
| Construction and Maintenance, Tools and Equipment | $ 256,399.08 | |
| Construction Material and Sundry Supplies | 783,402.99 | |
| Maintenance Material and Supplies | 221,712.58 | |
| | | 1,261,514.65 |
| Farm Equipment, Produce, etc.: | | |
| Equipment and Supplies | $ 18,508.47 | |
| Improvements to Property | 2,498.14 | |
| Live Stock and Produce | 15,724.00 | |
| Expenditures on account 1921 crops | 1,893.00 | |
| | | 38,623.61 |
| Capital Stock of Ontario Power Company of Niagara Falls | | 8,000,000.00 |
| Ontario Power Company of Niagara Falls: | | |
| Expenditure in connection with construction of Third Pipe Line | 3,344,494.33 | |
| Current Account | 173,178.55 | |
| | | 3,517,672.88 |
| Sinking Fund: | | |
| Provincial Treasurer | $ 475,000.00 | |
| Interest allowed thereon to date | 82,122.63 | |
| | $ 557,122.63 | |
| Invested in Securities of the Province of Ontario, which are deposited with the Provincial Treasurer—par value $38,500.00 | $ 37,445.10 | |
| | | 594,567.73 |
| Surplus arising from Departmental Operations in Service Buildings: | | |
| Storehouse Surplus | $ 40,922.74 | |
| Less: Laboratory Deficit for year written off | 11,741.02 | |
| | $ 29,181.72 | |
| Machine Shop Surplus | 10,925.37 | |
| | | 40,107.09 |
| Contingent Liability: | | |
| In respect of Contracts entered into for works under construction | $ 5,096,926.28 | |
| In respect of outstanding bonds of the Ontario Power Company of Niagara Falls and the Ontario Transmission Company Limited | $13,806,000.00 | |
| Carried forward | | $70,150,812.79 |

SCHEDULE "2"—*Continued*

DETAILED STATEMENT OF ASSETS AND LIABILITIES, 31ST OCTOBER, 1920.—*Continued*

| Assets. | | |
|---|---|---|
| Investments: | | |
| Debentures of the Hydro-Electric Power Commission purchased (issued in connection with the purchase of capital stock of the Ontario Power Company), par value $115,000.00 | | $ 79,844.50 |
| Cash: | | |
| In Banks | $ 317,856.14 | |
| In hands of employees as advances on account of expenses | 217,506.69 | |
| In bank to pay Bond Interest Coupons overdue but not presented | 29,478.00 | |
| | | 564,840.83 |
| Accounts Receivable: | | |
| Due by Municipalities in respect of Construction Work and Supply Sales $320,556.21 | | |
| Less: Reserve for doubtful accounts 4,288.65 | | |
| | $ 316,267.56 | |
| Due by municipalities in respect of Power Accounts | 725,930.46 | |
| "Sinking Fund and Interest" and "Consumers" Accounts owing in respect of Rural Lines | 13,886.01 | |
| Due by Users of Water Power from Bonnechere Storage System | 6,252.05 | |

| Liabilities. | |
|---|---|
| Brought forward | $70,150,812.79 |

| | | |
|---|---|---|
| Balances due by Municipalities in respect of the Costs of Power supplies to them as provided to be paid under Section 23 of the Act: | | |
| Niagara System .....$209,049.51 | | |
| Severn System ..... 40,713.72 | | |
| St. Lawrence System 34,270.21 | | |
| Wasdell System ..... 20,483.54 | | |
| Eugenia System ..... 76,877.72 | | |
| Muskoka System ..... 10,843.51 | | |
| Rideau System ..... 5,994.35 | | |
| | 398,232.56 | |
| | | 1,460,568.64 |
| Net Deficit on Rural Lines operated by the Commission ..... | | 2,493.54 |
| Work in Progress: | | |
| Expenditures on account of various Systems chargeable upon completion to— | | |
| Sundry Municipalities .....$ | 1,264.88 | |
| Capital Construction ..... | 74,872.08 | |
| Operating and Maintenance Expenses ..... | 7,592.61 | |
| | | 83,729.57 |
| Insurance Unexpired ..... | | 40,539.24 |
| Carried forward ..... | | $68,987,401.68 |

| | |
|---|---|
| Carried forward ..... | $70,150,812.79 |

SCHEDULE "2"—*Continued*

DETAILED STATEMENT OF ASSETS AND LIABILITIES, 31ST OCTOBER, 1920—*Continued*

RADIAL RAILWAY UNDERTAKINGS

| Assets. | | | Liabilities. | | |
|---|---|---|---|---|---|
| Sandwich, Windsor and Amherstburg Railway: | | | In respect of the Sandwich, Windsor and Amherstburg Railway: | | |
| Cost of Capital Stock and Plant Assets of Company | $ 2,039,000.00 | | Debentures issued to cover purchase price of capital stock and plant assets | $ 2,039,000.00 | |
| Advances for Construction and Extensions | 200,000.00 | | Interest due and accrued thereon | 25,398.75 | |
| Current Account | 16,500.96 | | Bank of Montreal—Advances (Secured by hypothecation of $61,000.00 Hydro Radial Debentures issued by Commission and $190,000.00 Debentures of City of Windsor) | 200,000.00 | |
| | | $ 2,255,500.96 | | | $ 2,264,398.75 |
| Port Credit to St. Catharines Radial Railway: | | | In respect of the Port Credit to St. Catharines Radial Railway: | | |
| Expended upon purchase of Right-of-Way | $ 72,386.77 | | Bank of Montreal—Advances (Secured by hypothecation of $1,200,000 Hydro Radial Debentures, being part of issue of $11,360,363 guaranteed by Province of Ontario) | $ 100,000.00 | |
| Construction Materials purchased | 263,472.46 | | Contingent Liability— | | |
| Surveying, Engineering, Administrative Expenses and Interest | 77,761.62 | | In respect of contracts entered into for construction materials $53,513.15 | | 100,000.00 |
| | | 413,620.85 | | | |
| Toronto to Port Credit Radial Railway: | | | | | |
| Expended upon purchase of Right-of-Way | $ 624,996.92 | | | | |
| Surveying, Engineering, Administrative Expenses and Interest | 58,289.82 | | | | |
| | | 683,286.74 | | | |

| | | | |
|---|---|---|---|
| Expended for Surveying and Engineering in respect of projected Radial Railways, as follows: | | | |
| Toronto and Eastern Railway.. | $ 43,946.40 | | |
| St. Catharines and Niagara Falls Railway | 25,984.29 | | |
| Hamilton - Galt - Elmira and Guelph Railway | 36,482.06 | | |
| Hamilton - Brantford - Woodstock and London Railway | 17,674.34 | | |
| | | 124,087.09 | |
| Expended in respect of valuations made of: | | | |
| Niagara, St. Catharines and Toronto Railway | $ 1,005.27 | | |
| Toronto and Suburban Railway | 5,604.86 | | |
| | | 6,610.13 | |
| Expended in connection with the preparation of information for and the submission of evidence to the Royal Commission investigating Hydro Radial Railways—cost thereof to be reimbursed by the Province of Ontario | | 44,704.09 | |
| | | $72,515,211.54 | $72,515,211.54 |

SCHEDULE "3"

APPROPRIATIONS MADE BY THE LEGISLATURE FOR THE PURPOSES OF THE COMMISSION; CASH ADVANCES BY THE PROVINCE TO THE COMMISSION ON ACCOUNT OF SUCH APPROPRIATIONS; AND THE CAPITAL EXPENDITURES MADE ON EACH UNDERTAKING AND SYSTEM BY THE COMMISSION OUT OF SUCH CASH ADVANCES IN THE YEAR ENDING 31st OCTOBER, 1920

## NIAGARA SYSTEM

| | | | |
|---|---|---|---|
| Appropriation by Legislature | $ 1,250,000.00 | | |
| Special Warrant | 700,000.00 | | |
| | $ 1,950,000.00 | | |
| Cash advances to Commission out of such Appropriation and Special Warrant | | $ 1,200,000.00 | |
| Capital Expenditure by the Commission as set out in detail in Schedule 5 following:— | | | |
| On Right-of-Way | $ 23,070.91 | | |
| On Steel Tower Lines | 36,770.57 | | |
| On Transformer Stations | 504,962.05 | | |
| On Wood Pole Lines | 95,262.51 | | |
| On Rural Lines | 2,580.11 | 662,646.15 | |
| Leaving a balance of | | | $ 537,353.85 |
| —which was expended in the manner hereinbelow set out— | | | |

## THUNDER BAY SYSTEM

| | | | |
|---|---|---|---|
| Appropriation by Legislature | $ 2,500,000.00 | | |
| Special Warrant | 700,000.00 | | |
| Treasury Board Minute | 114,500.00 | | |
| | $ 3,314,500.00 | | |
| Cash Advances to Commission out of such Appropriations, Special Warrant and Treasury Board Minute | | $ 3,314,500.00 | |
| Capital Expenditure by the Commission set out in detail in Schedule 6 following:— | | | |
| On the new Nipigon Development— | | | |
| Generating Plant | $ 2,892,940.13 | | |
| Transmission Lines | 253,048.11 | | |
| Transformer Station | 35,461.68 | | |
| | $ 3,181,449.92 | | |

| | | | |
|---|---|---|---|
| On (old) Transmission Line | 705.37 | | |
| On (old) Transformer Station | 171.64 | 3,182,326.93 | |
| Leaving a balance of | | | 132,173.07 |
| —which was expended in the manner hereinbelow set out— | | | |

SEVERN SYSTEM

| | | | |
|---|---|---|---|
| Appropriation by Legislature | $ 50,000.00 | | |
| Special Warrant | 7,000.00 | | |
| | $ 57,000.00 | | |
| Cash Advances to Commission out of such Appropriation and Special Warrant | | $ 57,000.00 | |
| Capital Expenditure by the Commission as set out in detail in Schedule 7 following:— | | | |
| On Power Development | $ 15,877.48 | | |
| On Wood Pole Lines | 4,852.49 | | |
| On Transformer Stations | 10,910.90 | 31,640.87 | |
| Leaving a balance of | | | 25,359.13 |
| —which was expended in the manner hereinbelow set out— | | | |

ST. LAWRENCE SYSTEM

| | | | |
|---|---|---|---|
| Appropriation by Legislature | $ 500,000.00 | | |
| Special Warrant | 50,000.00 | | |
| | $ 550,000.00 | | |
| Cash Advances to Commission out of such Appropriation and Special Warrant | | $ 397,000.00 | |
| Capital Expenditure by the Commission as set out in detail in Schedule 8 following:— | | | |
| On Wood Pole Lines | $ 98,190.96 | | |
| On Transformer Stations | 29,576.16 | 127,767.12 | |
| Leaving a balance of | | | 269,232.88 |
| —which was expended in the manner hereinbelow set out— | | | |

SCHEDULE "3."—*Continued*

EUGENIA SYSTEM

| | | | |
|---|---|---|---|
| Appropriation by Legislature | $ 475,000.00 | | |
| Cash Advances to Commission out of such Appropriation | | $ 440,000.00 | |
| Capital Expenditure by the Commission as set out in detail in Schedule 10 following:— | | | |
| On Power Developments | $ 22,655.79 | | |
| On Wood Pole Lines | 183,401.39 | | |
| On Transformer Stations | 44,885.18 | 250,942.36 | |
| Leaving a balance of | | | $ 189,057.64 |
| —which was expended in the manner hereinbelow set out— | | | |

MUSKOKA SYSTEM

| | | | |
|---|---|---|---|
| Appropriation by Legislature | $ 40,000.00 | | |
| Special Warrant | 50,000.00 | | |
| | $ 90,000.00 | | |
| Cash Advances to Commission out of such Appropriation and Special Warrant | | $ 60,000.00 | |
| Capital Expenditure by the Commission as set out in detail in Schedule 11 following:— | | | |
| On Power Development | $ 8,828.56 | | |
| On Transformer Stations | 152.14 | 8,980.70 | |
| Leaving a balance of | | | 51,019.30 |
| —which was expended in the manner hereinbelow set out— | | | |

RIDEAU SYSTEM

| | | | |
|---|---|---|---|
| Appropriation by Legislature | $ 250,000.00 | | |
| Special Warrant | 200,000.00 | | |
| | $ 450,000.00 | | |
| Cash Advances by Commission out of such Appropriation and Special Warrant | | $ 363,000.00 | |
| Capital Expenditure by the Commission as set out in detail in Schedule 12 following:— | | | |

| | | | |
|---|---|---|---|
| On Power Development | $ 318,425.74 | | |
| On Wood Pole Lines | 14,885.19 | | |
| On Transformer Stations | 17,610.01 | 350,920.94 | |
| Leaving a balance of | | | 12,979.06 |
| —which was expended in the manner hereinbelow set out— | | | |

CENTRAL ONTARIO AND NIPISSING SYSTEM

| | | | |
|---|---|---|---|
| Appropriation by Legislature | $ 925,000.00 | | |
| Special Warrants | 300,000.00 | | |
| | $ 1,225,000.00 | | |
| Cash Advances to the Commission out of such Appropriations | | $ 530,000.00 | |
| Capital Expenditure by the Commission as set out in detail in Schedule 14 following:— | | | |
| On Power Developments, Central Ontario Division | $ 117,441.51 | | |
| On Transmission Lines, Central Ontario Division | 192,974.06 | | |
| On Transformer Stations, Central Ontario Division | 50,796.59 | | |
| On Local Utilities, Central Ontario Division | 177,198.22 | | |
| On Rural Lines, Central Ontario Division | 1,139.72 | | |
| On Power Development, Nipissing Division | 47,299.57 | | |
| On Local Utilities, Nipissing Division | 5,545.70 | | |
| On Bruton Township Pulpwood Areas | 2,853.75 | | |
| Less: Expended thereon out of the Renewals Reserve and other funds belonging to the System | $ 595,249.12 399,933.87 | | |
| Capital Expenditures out of Cash Advances from the Province | | 195,315.25 | |
| Leaving a balance of | | | 334,684.75 |
| —which was expended in the manner hereinbelow set out— | | | |
| (Memo—This amount was repaid to the Central Ontario System in 1921) | | | |

MISCELLANEOUS CONSTRUCTION

| | | | |
|---|---|---|---|
| Appropriation by the Legislature | $ 500,000.00 | | |
| Cash Advances to Commission out of such Appropriation | | $ 380,000.00 | |
| Capital Expenditures by the Commission on the purchase of an office building, office equipment, storehouse equipment, etc.—less funds provided therefor out of Renewal and other Reserves (see Schedule 16) | | 4,627.23 | |
| Leaving a balance of | | | 375,372.77 |

SCHEDULE "3."—*Continued*

EXPENDITURES ON ACCOUNT OF THE PROVINCE

| | | | | |
|---|---|---|---|---|
| Appropriation by the Legislature | | $ 177,000.00 | | |
| Treasury Board Minute | | 60,000.00 | | |
| | | 237,000.00 | | |
| Cash Advances to Commission out of such Appropriation and Treasury Board Minute | | | $ 237,000.00 | |
| Expenditures by the Commission as set out in detail in Schedule 17 following | | | 226,551.00 | |
| Leaving a balance of | | | | $10,449.00 |
| —which was expended in the manner hereinbelow set out— | | | | |
| Excess of Cash Advances to the Commission in respect of the above mentioned Systems and Undertakings, over Expenditures made thereon | | | | $ 1,936,781.45 |
| Which amount was expended on the following Systems and Undertakings:— | | | | |

NIAGARA POWER DEVELOPMENT

| | | | | |
|---|---|---|---|---|
| Appropriation by Legislature | | $10,500,000.00 | | |
| Special Warrant | | 4,000,000.00 | | |
| | | $14,500,000.00 | | |
| Cash Advances to the Commission on account of such Appropriation and Special Warrant | | | $11,285,000.00 | |
| Capital Expenditures by the Commission as set out in detail in Schedule 4 following:— | | | | |
| For Surveying during Construction | | $ 16,033.22 | | |
| For Right-of-Way | $ 131,695.17 | | | |
| For net cost of Operation and upkeep of farms adjoining the Canal for the two years ending 31st October, 1920 | 73,197.34 | | | |
| | | 204,892.51 | | |
| For Construction Plant and Machinery | | 1,705,594.76 | | |
| For Temporary Buildings | | 381,774.92 | | |
| For Power Substation | | 40,915.77 | | |
| For Generating Equipment | | 589,651.93 | | |
| For Construction (material and labor) | | 6,484,543.02 | | |
| For Engineering and Superintendence | | 300,552.46 | | |
| For Materials and Supplies | | 810,935.19 | | |
| For Interest during construction | | 1,114,882.54 | | |

| | | | | |
|---|---|---|---|---|
| For Overhead Expenses (including Insurance, Taxes, Rentals, Legal Expenses, Administration and Office Expenses) | | 441,216.34 | | |
| For purchase of Stone Quarry at Walkerton | | 41,933.37 | | |
| Total Expenditures in the year | | | 12,132,926.03 | |
| Excess of Expenditures over Cash Advances | | | $ 847,926.03 | |
| **WASDELL SYSTEM** | | | | |
| Appropriation by Legislature | $ 90,000.00 | | | |
| Cash Advances to Commission out of such Appropriation | | $ 50,000.00 | | |
| Capital Expenditures by the Commission as set out in detail in Schedule 9 following:— | | | | |
| On Power Development | $ 972.66 | | | |
| On Wood Pole Lines | 43,447.28 | | | |
| On Transformer Stations | 11,479.44 | | | |
| On Rural Lines | 3,583.56 | | | |
| | | 59,482.94 | | |
| Excess of expenditures over Cash Advances | | | 9,482.94 | |
| | | | | $ 857,408.97 |
| **HYDRO RADIAL RAILWAYS** | | | | |
| Capital Expenditures by the Commission as set out in detail in Schedule 15 following:— | | | | |
| On Sandwich, Windsor and Amherstburg Railway | | $ 227,612.30 | | |
| Borrowed from the Bank of Montreal in connection therewith | $ 200,000.00 | | | |
| Expended out of Renewal and Other Reserve Funds belonging to the railway | 27,612.30 | | | |
| | | 227,612.30 | | |
| On Port Credit to St. Catharines Railway | | 406,509.66 | | |
| Less: Amount borrowed from the Bank of Montreal in connection therewith | | 100,000.00 | | |
| | | | $ 306,509.66 | |
| (Memo—This amount was repaid to Power Systems in December, 1920, out of borrowings against bonds of the Commission guaranteed by the Province) | | | | |

SCHEDULE "3."—*Continued*

HYDRO RADIAL RAILWAYS—*Continued*

| | | | |
|---|---|---|---|
| On Toronto to Port Credit Railway ..... (This amount was expended by Commission following receipt of letter from Sir William Hearst as hereinbefore referred to) | | $ 627,975.17 | |
| For Surveying and Engineering in respect of projected Radial Railways:— | | | |
| (a) Toronto and Eastern Railway ..... | $ 36,896.98 | | |
| (b) St. Catharines and Niagara Falls Railway ..... | 13,953.27 | | |
| (c) Hamilton, Galt, Elmira and Guelph Railways ..... | 26,157.16 | | |
| (d) Hamilton, Brantford, Woodstock and London Railway ..... | 17,674.34 | | |
| | | 94,681.75 | |
| For Valuations made of:— | | | |
| (a) Niagara, St. Catharines and Toronto Railway.... | $ 1,005.27 | | |
| (b) Toronto and Suburban Railway ..... | 5,604.86 | | |
| | | 6,610.13 | |
| | | $ 1,035,776.71 | |
| Less: Certain items capitalized in 1919 but charged to the Province in 1920 in connection with proposed lines which have since been abandoned ..... | | 1,108.32 | |
| | | $ 1,034,668.39 | |
| In connection with the Preparation of Information for and the submission of evidence to the Royal Commission investigating Hydro Radial Railways—cost thereof to be re-imbursed by the Province of Ontario | | 44,704.09 | |
| Total Expenditures on Radial Railways out of funds advanced to the Commission by the Province ..... | | | $ 1,079,372.48 |
| Total Expenditures on the Niagara Power Development, the Wasdell System and the Hydro Radial Railways in excess of the Cash Advances by the Province in connection therewith ..... | | | $ 1,936,781.45 |

NOTE:

The cash advances by the Province included herein are in accordance with those shown in the Public Accounts of the Province. The Commission states, however, that it furnished to the Province in October, 1920, two revised detailed requisitions for $1,000,000, each to take the place of two detailed requisitions for like amounts furnished in September, 1920. Had the revised requisitions been used in the Public Accounts instead of those first furnished the effect would have been to reduce the cash advances in respect of some of the smaller systems and increase the advances in respect of the Niagara Power Development by $190,000, thereby reducing the excess of Expenditures over Cash Advances on the Development to $657,926.03.

SCHEDULE "4."

# NIAGARA POWER DEVELOPMENT

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER, 1920

| | |
|---|---|
| For surveying during construction | $ 15,406.49 |
| For Right-of-Way (including cost of operating and upkeep of farms adjoining the Canal) | 205,496.77 |
| Construction Plant and Machinery | 1,705,594.76 |
| Temporary buildings for construction purposes | 381,774.92 |
| Power Station Equipment for construction purposes | 40,915.77 |
| Generating Equipment | 589,651.93 |
| Construction—Material and Labour | 6,586,196.21 |
| Material and Supplies | 581,853.48 |
| Interest during construction | 1,114,882.54 |
| Engineering and Superintendence | 462,948.53 |
| Overhead Expenses—including Administrative, Executive, and Accounting Salaries and Expenses, Insurance, Taxes, Fire Protection, etc. | 406,271.26 |
| Purchase and Equipment of stone quarry at Walkerton | 41,933.37 |
| | $12,132,926.03 |

## SURVEYING DURING CONSTRUCTION

| | |
|---|---|
| Salaries and Expenses of Engineers and Staffs | $ 15,406.49 |

## RIGHT-OF-WAY

| | | |
|---|---|---|
| Lands purchased, including expenses incidental thereto | $ 118,871.00 | |
| Easements and Rentals | 10,850.47 | |
| Miscellaneous, including Crop and Property Damages, legal and general expenses | 2,577.96 | |
| Cost of operating and upkeep of farms adjoining the canal for the two years ending October 31st 1920 | 73,197.34 | |
| | | $ 205,496.77 |

## CONSTRUCTION PLANT AND MACHINERY

| | |
|---|---|
| Steam and Electric Shovels | $ 176,662.52 |
| Rock Channellers and Drills | 94,724.31 |
| Air Compressors | 93,726.43 |
| Small Tools for general construction and work shops | 100,888.70 |
| Electric Locomotives | 105,748.32 |
| Steam Locomotives | 36,648.83 |
| Dump Cars | 378,398.76 |

| | | |
|---|---|---|
| Hoists and Derricks | 71,033.19 | |
| Locomotive Cranes | 25,416.29 | |
| Rock Crushers, Conveyors and Accessories | 10,364.52 | |
| Concrete Mixers | 201,028.57 | |
| Transformers | 16,484.45 | |
| Water Pumps, including Motor Drive | 38,256.14 | |
| Rentals paid for plant operated on rental basis | 46,552.11 | |
| Sundry construction equipment, Tools and Apparatus, including Water Piping and Tanks, Piling and Caissons, Motors, Dump Wagons, Automobiles and Motor Trucks | 309,661.62 | |
| | | $ 1,705,594.76 |

## TEMPORARY BUILDINGS FOR CONSTRUCTION PURPOSES

| | |
|---|---|
| Storehouses: Machine, Carpenter, Blacksmith and other work-shops; Transformer Stations; and bunk houses for employees | $ 381,774.92 |

## POWER STATIONS EQUIPMENT FOR CONSTRUCTION PURPOSES

| | | |
|---|---|---|
| At the Montrose Station | 40,280.95 | |
| At the Whirlpool Station | 634.82 | |
| | | $ 40,915.77 |

## GENERATING EQUIPMENT

| | |
|---|---|
| Generating Equipment, purchased for the new Generating Station at Queenston, including Engineering Expenses in connection therewith | $ 589,651.93 |

## CONSTRUCTION—MATERIAL AND LABOUR

| | |
|---|---|
| In-take works | $ 79,595.62 |
| River improvements | 94,718.97 |
| Ice and Log Chutes | 2,096.47 |
| Penstocks | 31,295.20 |
| Power House at Queenston | 289,277.42 |
| Turbines and Governors | 87,353.04 |
| Power and Telephone Lines—permanent | 477.53 |
| Bridges, Trestles, Culverts and Roadways—permanent | 555,382.22 |
| Railways for construction purposes | 857,464.23 |
| Roadways for construction purposes | 16,643.94 |
| Power, Light and Telephone Systems for construction purposes | 160,927.25 |
| Water and Sanitary Systems for construction purposes | 19,643.67 |
| Maintenance, Repairs and Up-keep of Construction Plant and Machinery | 1,092,082.04 |

SCHEDULE "4."—*Continued*

CONSTRUCTION—MATERIAL AND LABOUR—*Continued.*

| | | |
|---|---|---|
| Operation of Auxiliary Plants:— | | |
| Construction Railways | $ 330,460.45 | |
| Power Stations | 32,429.86 | |
| Machine Shop | 194,035.50 | |
| Carpenter Shop | 8,229.65 | |
| Garage | 87,998.53 | |
| Stables | 22,947.60 | |
| Power, Light and Telephone | 209,088.34 | |
| Water and Sanitary Systems | 19,584.33 | |
| Compressed Air Systems | 40,360.48 | |
| Dressing Stations and Hospital | 28,576.02 | |
| Earth and Rock Disposal | 485,667.46 | |
| | $ 1,459,378.22 | |
| Less: Net Credit on Stone Crusher Operations and Camp Operations | 89,800.48 | $ 1,369,577.74 |
| Tests and Inspections | | 4,959.42 |
| Forebay | | 10,484.31 |
| Headworks | | 73,673.02 |
| Canal:— | | |
| Earth excavation | $ 616,954.14 | |
| Rock excavation | 1,010,714.29 | |
| Concrete work | 33,729.85 | |
| Culverts | 3,282.49 | |
| Pumping | 141,243.60 | |
| Rock-fill and Rip-rap | 13,705.32 | |
| Clearing and Fencing | 13,055.80 | |
| Miscellaneous material and labour | 7,858.63 | $ 1,840,544.12 |
| | | $ 6,586,196.21 |

## MATERIALS AND SUPPLIES

| | |
|---|---|
| Materials and Supplies purchased but not yet put into construction—including Lumber, Timber, Steel, Cement, Sand, Gravel, Stone and Spare Parts for the Equipment | $ 581,853.48 |

## INTEREST DURING CONSTRUCTION

| | |
|---|---|
| On investment to 31st October, 1917, $2,376,688.25 at 5% per annum | 118,834.41 |
| On investment in the fiscal year ending 31st October, 1918, $5,174,282.70 at 6.2% per annum | 320,805.53 |
| On investment in the fiscal year ending 31st October, 1919, $7,162,999.24 at 5.33% per annum | 382,026.62 |
| On investment in the fiscal year ending 31st October, 1920, $12,090,992.66 from the exact dates of the expenditures at 6.2% per annum | 293,215.98 |
| | $ 1,114,882.54 |

## ENGINEERING AND SUPERINTENDENCE

| | |
|---|---|
| Head Office Engineering and Superintendence—including special reports obtained from Expert Engineers | $ 85,903.01 |
| Field Office Engineering and Superintendence | 240,372.49 |
| Head Office and Field Designing | 52,224.67 |
| Field Office Accounting and Time-Keeping | 62,194.77 |
| Field Office Equipment and Maintenance | 12,488.03 |
| Field Office Stationery and Blueprints | 9,765.56 |
| | $ 462,948.53 |

## OVERHEAD EXPENSES

| | |
|---|---|
| Proportion of Head Office Administrative, Executive, and Accounting Salaries and Expenses | $ 333,555.08 |
| Other expenses chargeable direct to the Development | 5,393.15 |
| Insurance and Taxes | 45,634.63 |
| Expenses securing labour—including travelling | 15,324.90 |
| Fire Protection | 6,363.50 |
| | $ 406,271.26 |

## PURCHASE AND EQUIPMENT OF STONE QUARRY AT WALKERTON

| | |
|---|---|
| Purchase price of Quarry and Expenses incidental thereto | $ 16,795.65 |
| Clearing of Quarry and Right-of-Way, including drainage | 5,062.77 |
| Construction of Railways | 4,357.15 |
| Purchase and installation of excavating, crushing and screening equipment | 3,102.42 |
| Purchase of Tools, Tents, Camps and Camp Equipment | 7,205.42 |
| Overhead Expenses during construction, including Engineering and Superintendence, Accounting, Insurance and Interest | 5,409.96 |
| | $ 41,933.37 |

SCHEDULE "5."

# NIAGARA SYSTEM

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER 1920

| | | |
|---|---|---|
| Upon Right-of-Way | $ 23,070.91 | |
| " Steel Tower Lines | 36,770.57 | |
| " Transformer Stations | 504,962.05 | |
| " Wood Pole Lines | 95,262.51 | |
| Total—Transmission System | $ 660,066.04 | |
| Upon Rural Lines | 2,580.11 | |
| | $ 662,646.15 | |

## RIGHT-OF-WAY

| | | |
|---|---|---|
| Niagara Falls to Dundas—Purchase of certain remaining lots | $ 11,709.16 | |
| Dundas to Toronto—Purchase of certain remaining lots | 11,211.83 | |
| Dundas to Windsor—Sundry small expenditures | 149.92 | |
| Total expenditures in the year on Right-of-Way | | $ 23,070.91 |

## STEEL TOWER LINES

| | | |
|---|---|---|
| Dundas to Toronto—Installation of telephone circuits | $ 5,976.35 | |
| Kitchener to Stratford—Stringing aluminum cable to replace steel cable | 26,516.14 | |
| St. Thomas to Chatham—Additional parts for two spare towers | 322.62 | |
| Queenston to Hamilton—Preliminary expenses re projected line | 3,986.34 | |
| | $ 36,801.45 | |
| Less: Equipment transferred from the Niagara Falls-Dundas line to stores | 30.88 | |
| Total expenditures in the year on Steel Tower Lines | | $ 36,770.57 |

## TRANSFORMER STATIONS

| | |
|---|---|
| Niagara Station— | |
| Purchase of land for new conduit, expenditures on three new banks of transformers, alterations to feeder switches, installation of three sets reactance coils, new drainage disposal, etc. | 90,690.42 |
| Dundas Station— | |
| Three new line breakers and two reactance breakers, differential relay protection on transformers, water supply and sewerage disposal, etc. | 13,177.84 |
| Toronto Station— | |
| Differential relay protection on transformers, expenditures on two new banks of transformers, etc. | 14,589.65 |

| | | |
|---|---|---|
| Toronto Condenser Station— | | |
| Windings for No. 2 condenser | | 15,469.74 |
| London Station— | | |
| New transformers | | 2,237.35 |
| London Condenser Station— | | |
| Expenditures on construction and equipment of new condenser station | | 56,628.27 |
| Guelph Station— | | |
| Transformers and Oil Breaker | | 1,694.39 |
| Preston Station— | | |
| Metering equipment | | 69.72 |
| Kitchener Station— | | |
| Four new transformers and meter equipment | | 48,375.64 |
| Stratford Station— | | |
| New high tension feeders; installation of differential relays, etc. | | 17,880.10 |
| St. Mary's Station— | | |
| Totalizing and feeder metering equipment, etc. | | 2,016.57 |
| Woodstock Station— | | |
| Installating three new transformers, also switching extension | | 27,380.53 |
| St. Thomas Station— | | |
| Spare transformer, metering equipment, water supply, etc | | 8,546.76 |
| Brant Station— | | |
| Increasing capacity of transformers, building operator's cottage, switching extension, etc | | 17,987.72 |
| Cooksville Station— | | |
| Differential relay protection, wattmeters, and switching structure | | 3,134.65 |
| Kent Station— | | |
| Increasing capacity of transformers | | 8,281.78 |
| Essex Station— | | |
| Basement entrance to station, asbestos barriers, etc. | | 3,212.09 |
| York Station— | | |
| Temporary station and installation of equipment | | 35,200.94 |
| Windsor Station— | | |
| Rotary converter equipment | | 3,593.10 |
| | | $ 370,167.26 |
| Less: Transformers removed from Erindale Station | | 7,333.55 |
| | | $ 362,833.71 |
| Construction and Equipment of new distributing station at Ailsa Craig | | 7,243.77 |
| Extensions to and additional equipment installed in existing distributing stations as follows: | | |
| Norwich | $ 223.84 | |
| Beachville | 386.75 | |
| Baden | 1,327.43 | |
| Dominion Sewer Pipe Company | 582.26 | |
| Port Credit Brick Company | 552.43 | |
| Mitchell | 447.20 | |

SCHEDULE "5."—*Continued.*

TRANSFORMER STATIONS—*Continued*

| | |
|---|---|
| Mimico | $ 346.62 |
| Tillsonburg | 366.67 |
| Port Credit | 538.53 |
| Caledonia | 338.31 |
| Lythemore | 1,093.40 |
| Acton | 669.91 |
| Milton | 244.18 |
| New Hamburg | 332.02 |
| Georgetown | 581.24 |
| Hagersville | 217.42 |
| Rockwood | 211.27 |
| Goderich | 625.61 |
| Clinton | 595.70 |
| Elmira | 4,089.24 |
| Paris | 722.22 |
| Streetsville | 324.02 |
| Cheltenham | 403.31 |
| Fergus | 363.69 |
| Elora | 372.68 |
| Tilbury | 139.25 |
| Embro | 24.84 |
| Drumbo | 49.88 |
| Ayr | 53.33 |
| Woodbridge | 765.78 |
| Wallaceburg | 233.05 |
| Lucan | 587.99 |
| Waterford | 375.06 |
| Dresden | 582.96 |
| Delaware | 26.00 |
| Burford | 25.73 |
| Dutton | 372.05 |
| Bothwell | 2,033.21 |
| Thamesville | 27.00 |
| Ridgetown | 535.23 |
| Blenheim | 343.05 |
| St. George | 6.60 |
| Lynden | 389.45 |
| Harriston | 204.77 |
| Listowel | 7,331.07 |
| Palmerston | 202.91 |
| Milverton | 647.26 |

| | | | |
|---|---|---|---|
| Exeter | | 1,216.72 | |
| Petrolia | | 1,139.49 | |
| Tavistock | | 549.70 | |
| Forest | | 453.24 | |
| West Lorne | | 49.96 | |
| Seaforth | | 677.97 | |
| Etobicoke—Construction of operator's cottage and spare transformers | | 10,313.83 | |
| Burgessville | | 227.83 | |
| Otterville | | 224.76 | |
| Canadian Salt Company | | 73.80 | |
| Oil Springs | | 383.21 | |
| Aylmer | | 446.68 | |
| St. Catharines | | 28.05 | |
| Deller Bros. | | 126.45 | |
| Waterloo | | 408.82 | |
| Springfield | | 6.62 | |
| Plattsville | | 183.61 | |
| Wolverton Milling Company | | 328.89 | |
| | | $ 47,752.05 | |
| Extensions to and additional equipment installed in existing distributing stations:— | | | |
| Thorndale | | 337.20 | |
| Chippawa | | .82 | |
| Guelph Agricultural College | | 554.97 | |
| Capetown | | 71.38 | |
| Simcoe | | 590.87 | |
| Guelph Military Hospital | | 720.51 | |
| Niagara-on-the-lake | | 454.21 | |
| Markham | | 175.75 | |
| St. Jacobs | | 143.94 | |
| | | $ 50,801.70 | |
| Less: Equipment transferred to other stations from the following:— | | | |
| Port Stanley | $ 218.42 | | |
| St. Mary's Portland Cement Co. | 129.66 | | |
| Dorchester | 115.15 | | |
| Niagara Falls | 3.25 | | |
| Watford | 55.28 | | |
| Welland | 325.02 | | |
| Drayton | 194.06 | | |
| American Cyanamid Co. | 876.22 | | |
| | | $ 1,917.06 | |
| Spare Transformers:— | | | $ 48,884.64 |
| Twenty-one transformers of various capacity for use on the whole system | | | 85,999.93 |
| Total expenditures in the year on transformer stations | | | 504,962.05 |

SCHEDULE "5."—*Continued*

## WOOD POLE LINES

CONSTRUCTION OF NEW TRANSMISSION LINES

| | | | |
|---|---|---|---|
| Elginfield to Ailsa Craig | —13,200 Volt Line | $ 12,557.61 | |
| Ailsa Craig to Parkhill | — 4,000 Volt Line | 14,161.31 | |
| Bothwell to Newbury | — 4,000 Volt Line | 11,880.18 | |
| Newbury to Glencoe | — 4,000 Volt Line | 10,732.96 | |
| Junction Pole (on Streetsville-Toronto Milling Co. line) to W. D. Reid & Son | — 4,000 Volt Line | 2,278.23 | |
| Toronto City Limits to Unionville and Markham | | 35,454.86 | |
| | | | $ 87,065.17 |

Extensions to and additional equipment on existing lines:

| | | |
|---|---|---|
| Stratford to Goderich: | | |
| Installation of Storm Guys | $ 10,188.60 | |
| Woodstock to Ingersoll and Woodstock to Tillsonburg: | | |
| Tree trimming rights | 202.34 | |
| Guelph Sub-station to Ontario Agricultural College: | | |
| Right-of-way | 22.90 | |
| Port Credit to Mimico: | | |
| Insulators, wire, etc. | 179.32 | |
| Port Credit to New Toronto: | | |
| Part cost of second circuit | 2.98 | |
| St. Thomas to Port Stanley: | | |
| Brackets, wire, etc. | 50.75 | |
| St. Mary's Station to St. Mary's Portland Cement Company: | | |
| Aluminum Cable Sleeves | 15.29 | |
| Baden, St. Petersburg and St. Agatha: | | |
| Installation of additional services to customers | 360.09 | |
| Ontario Agricultural College to Guelph Prison Farm: | | |
| Right-of-way | 13.10 | |
| Guelph Prison Farm to Rockwood: | | |
| Right-of-Way | 3.01 | |
| Junction Pole (on Streetsville Brampton Line) to Milton: | | |
| Installing air brake switches | 182.77 | |
| Brant Station to Brantford: | | |
| Poles and Wiring | 444.51 | |
| Junction Pole (near Brantford) to Lake Erie Northern Railway Sub-Station: | | |
| Second air brake switch | 885.22 | |

| | | | |
|---|---|---|---|
| Breslau: | | | |
| Installation of additional services to customers | 299.88 | | |
| Streetsville: | | | |
| Installation of ground wire protectors | 38.30 | | |
| Niagara Station to Junction Pole (on Niagara-Welland Line): | | | |
| Right-of-way | 50.00 | | |
| Chatham to Wallaceburg: | | | |
| Right-of-way | 24.31 | | |
| Burford Junction to Burford: | | | |
| Freight on equipment | .70 | | |
| Tilbury to Comber: | | | |
| Aluminum cable to replace steel cable | 1,224.36 | | |
| Dundas to Lynden: | | | |
| Freight on cable | 2.63 | | |
| Etobicoke Station to New Toronto Substation: | | | |
| Line extension and tree trimming rights | 1,199.97 | | |
| Welland to Dunnville: | | | |
| Rearranging telephone circuits | 81.59 | | |
| Essex Substation to Windsor Salt Company: | | | |
| Installation of storm guys | 412.21 | | |
| Toronto Milling Company: | | | |
| Extensions on primary and secondary lines | 41.62 | | |
| Stanley Street, Niagara Falls: | | | |
| Connections with Stamford Township lines | 3.15 | | |
| Niagara-on-the-Lake to St. Davids: | | | |
| Engineering expenses re purchase of line | 120.96 | | |
| American Cyanamid Company: | | | |
| Preliminary expenses re line construction | 7.84 | | |
| Dundas to Capetown: | | | |
| Completing construction | 28.55 | | |
| | | | $ 16,086.95 |
| Less: Equipment transferred to other lines from the following: | | | |
| Port Credit to Port Credit Brick Company | $ 225.00 | | |
| Junction Pole (on Stratford-Goderich line) to Mitchell | 549.60 | | |
| Preston to Breslau | 494.40 | | |
| Junction Pole (on Niagara-Union Carbide line) to Welland | 103.27 | | |
| Drumbo to Plattsville | 1.14 | | |
| Beachville to Embro | 28.78 | | |
| Lucan to Ailsa Craig | 22.50 | | |
| Stratford | ..... | | |
| Niagara Falls to Ontario Power Company line | 11.48 | | |
| Junction pole (on Sarnia-Forest line) to Watford | 66.85 | | |

SCHEDULE "5."—*Continued.*

CONSTRUCTION OF NEW TRANSMISSION LINES—*Continued*

| | | |
|---|---|---|
| Essex station to Windsor Salt Company | $ 76.02 | |
| Niagara Falls to St. Catharines | 6,024.72 | |
| Niagara Falls to Toronto Power Company | 285.83 | $7,889.59 |
| Total expenditures for the year on Wood Pole Lines | | $ 95,262.51 |

RURAL LINES

| | | |
|---|---|---|
| New lines and extensions to existing lines as follows:—In vicinity of Walkerville | $ 2,708.14 | |
| Merriton to St. Catharines | 8,133.01 | |
| Agincourt to Iroquois Sand and Gravel Company | 7,740.46 | |
| In Township of West Flamboro | 4,745.25 | |
| In Township of South Dorchester | 1,299.30 | |
| In vicinity of Sandwich | 315.94 | |
| In vicinity of Port Robinson | 27.94 | |
| In Grantham Township | 65.40 | |
| In Biddulph Township | 333.26 | |
| In Scarboro Township | 996.67 | |
| In York Township | 40.87 | |
| In North Norwich Township | 554.04 | |
| In North Yarmouth Township | 9.89 | 26,970.17 |
| Less: | | |
| Lines in Scarboro Township transferred to and included in the expenditures on wood pole lines | $ 22,230.41 | |
| Equipment transferred to other lines from:— | | |
| The Port Dalhousie Line | 53.77 | |
| The Bothwell Line | 1.75 | |
| The Vaughan Township lines | 829.71 | |
| The Dereham Township lines | 2.60 | |
| Lines sold:— | | |
| In Townsend Township | 236.36 | |
| In South Norwich Township | 1,035.46 | 24,390,06 |
| Net increase in expenditures on rural lines | | $ 2,580.11 |

SCHEDULE "6."

## THUNDER BAY SYSTEM

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER 1920

| | | |
|---|---|---|
| Upon Power Development (Nipigon) | | $ 2,892,940.13 |
| Upon Transformer Station (on Nipigon Line) | | 35,461.68 |
| Upon Transmission Line (Nipigon-Port Arthur) | | 253,048.11 |
| Upon Transformer Station (Port Arthur) | | 171.64 |
| Upon Transmission Line (Kaministiqua-Port Arthur) | | 705.37 |
| | | $ 3,182,326.93 |

### POWER DEVELOPMENT (NIPIGON)

| | | |
|---|---|---|
| Surveying during construction | | $ 2,879.70 |
| Depreciation and Maintenance of Construction Plant and small tools purchased:— | | |
| Depreciation on Construction Plant owned by the Commission | $ 80,818.09 | |
| Maintenance of Construction Plant owned by the Commission | 79,103.93 | |
| Small construction tools and equipment purchased | 16,813.66 | |
| | | 176,735.68 |
| Temporary buildings constructed | | 77,715.33 |
| Generating Equipment purchased and installation costs | | 314,524.72 |
| Construction—Material and Labour:— | | |
| Power House substructure | $ 558,109.66 | |
| Turbines and Governors | 100,285.84 | |
| Tailrace | 254,734.01 | |
| Bridges, Trestles, Culverts and Permanent Roadways | 3,536.08 | |
| Construction of Temporary Railways | 26,130.40 | |
| Construction of Temporary Roadways | 261.26 | |
| Power, Light and Telephone Equipment for construction | 62,148.77 | |
| Water and Sanitary Systems for construction purposes | 21,531.06 | |
| Compressed Air Systems for construction purposes | 17,018.18 | |
| Operation of Auxiliary Plants including Power and Light, Air Compressors, and Camps | 123,422.25 | |
| Reservoirs | 54,199.42 | |
| Primary Power Dams and Spillways | 8,104.28 | |
| Forebay | 107,361.87 | |

SCHEDULE "6."—*Continued.*

POWER DEVELOPMENT (NIPIGON)—*Continued*

| | | |
|---|---|---|
| Headworks | $ 93,291.78 | |
| Permanent Railways | 25,516.23 | |
| Heating Systems in Construction Camps | 11,305.62 | |
| Blacksmith Shop, Construction and Equipment | 3,398.92 | |
| Carpenter Shop, Construction and Equipment | 2,813.51 | |
| Machine Shop, Construction and Equipment | 3,776.99 | |
| Concrete Mixer and Distributor | 55,737.22 | |
| Stone Crusher, Washer and Screener | 65,500.11 | |
| Sand production and cleaning | 13,022.35 | |
| Gravel production and cleaning | 18,808.20 | |
| | | $ 1,630,014.01 |
| Materials and Supplies:— | | |
| Spare Materials and Supplies purchased, but not yet used on construction | $ 312,461.73 | |
| Provisions, clothing and other supplies carried in stores for the convenience of the employees | 12,864.19 | |
| | | 325,325.92 |
| Interest during Construction:— | | |
| Interest on the investment from 1st November 1919 to 31st October, 1920, charged to the Development as part of the capital cost | | 106,260.34 |
| Engineering and Superintendence:— | | |
| Head Office Engineering and Superintendence | $ 18,674.98 | |
| Field Office Engineering and Superintendence | 42,906.37 | |
| Head Office and Field Designing | 15,008.32 | |
| Field-Office Accounting and Timekeeping | 25,736.43 | |
| Field-Office Equipment and Maintenance | 4,146.46 | |
| Field-Office Stationery and Blueprints | 1,881.97 | |
| Police protection and Sundries | 4,761.25 | |
| | | 113,115.78 |
| Overhead Expenses: | | |
| Proportion of the Head Office Administrative Executive and Accounting Salaries and Expenses | $ 101,301.25 | |
| Insurance and Taxes | 37,137.45 | |
| Expenses securing labour, including travelling | 4,952.10 | |
| Miscellaneous | 2,977.85 | 146,368.65 |
| Total Expenditures in the year on the Nipigon Development | | $ 2,892,940.13 |

| | |
|---|---|
| **TRANSFORMER STATION (ON NIPIGON LINE)** | |
| Expenditures to date on construction and equipment of new station | $ 35,461.68 |
| **TRANSMISSION LINE (NIPIGON TO PORT ARTHUR)** | |
| Expenditures in the year on the construction of a new line | 253,048.11 |
| **TRANSFORMER STATION (PORT ARTHUR)** | |
| Additional equipment installed in the old station on the Kaministiqua—Port Arthur Line | 171.64 |
| **TRANSMISSION LINE (KAMINISTIQUA TO PORT ARTHUR)** | |
| Stringing Aluminum Cable on a portion of the old transmission line between the Kaministiqua River and Port Arthur | 705.37 |

SCHEDULE "7."

## SEVERN SYSTEM

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER, 1920

| | | |
|---|---|---|
| Upon Power Development | $ | 15,877.48 |
| Upon Wood Pole Lines | | 4,852.49 |
| Upon Transformer Stations | | 10,910.90 |
| Total | $ | 31,640.87 |

### POWER DEVELOPMENT

| | | |
|---|---|---|
| Station extension, construction of road between station and C. P. R. erection of Machine Shop and equipment for same | $ | 15,877.48 |

### WOOD POLE LINES

| | | |
|---|---|---|
| Junction pole on Waubaushene-Coldwater line to Junction Pole on Barrie-Elmvale line | | |
| Right-of-Way | $ | 32.58 |
| Fergusonvale: | | |
| Installation of three 22,000 volt disconnecting switches | | 210.79 |
| Fergusonvale to Camp Borden: | | |
| Right-of-Way | | 35.68 |
| Fergusonvale to Stayner: | | |
| Installation of storm guys | | 6.30 |
| Junction Pole on Waubaushene-Stayner line to Collingwood: | | |
| Installation of storm guys | | 90.90 |
| Big Chute Generating Station to Waubaushene: | | |
| Right-of-Way | | 173.32 |
| Waubaushene Crossing Towers: | | |
| Additional safety devices and improvements thereto | | 1,043.65 |
| Waubaushene to Victoria Harbour: | | |
| Replacing side blocks with 2 pin telephone cross arms | | 476.03 |
| Victoria Harbour to Port McNicoll: | | |
| Replacing side blocks with 2 pin telephone cross arms | | 525.98 |
| Port McNicoll to Midland: | | |
| Replacing side blocks with 2 pin telephone cross arms | | 490.42 |
| Junction Pole on Barrie-Thornton line to Junction Pole on Bradford-Alliston Line: | | |
| Right-of-Way | | 2.25 |

| | | |
|---|---|---|
| Junction Pole on Bradford-Thornton line to Cookstown: | | |
| Cartage on poles | | 14.25 |
| Junction Pole on Barrie-Bradford line to Thornton: | | |
| Tree trimming rights | | 60.77 |
| Waubaushene to Bradford: | | |
| Installation of storm guys | | 1,689.57 |
| Total expenditures in the year on Wood Pole lines | $ | 4,852.49 |

## TRANSFORMER STATIONS

| | | |
|---|---|---|
| Extensions to and additional equipment installed in existing stations, as follows:— | | |
| Midland | $ | 636.90 |
| Penetanguishene | | 182.75 |
| Barrie | | 246.53 |
| Collingwood | | 301.72 |
| Coldwater | | 175.50 |
| Elmvale | | 571.88 |
| Waubaushene, (including operators' office and quarters) | | 1,593.35 |
| Stayner | | 626.35 |
| Port McNicholl | | 152.54 |
| Port McNicholl (C. P. Railway Station) | | 460.35 |
| Victoria Harbour | | 147.03 |
| Alliston | | 3,334.44 |
| Beeton | | 1,655.36 |
| Cookstown | | 65.85 |
| Thornton | | 476.25 |
| Bradford | | 174.42 |
| | $ | 10,801.22 |
| Less:—Supplies returned from Tottenham | | 9.61 |
| | $ | 10,791.61 |
| Spare Transformers:— | | |
| Two transformers for use on whole system | | 119.29 |
| Total expenditures in the year on Transformer Stations | $ | 10,910.90 |

SCHEDULE "S."

## ST. LAWRENCE SYSTEM

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER, 1920

| | | |
|---|---|---|
| Upon Wood Pole Lines | $ 98,190.96 | |
| Upon Transformer Stations | 29,576.16 | |
| | $ 127,767.12 | |

### WOOD POLE LINES

| | | |
|---|---|---|
| Construction of new transmission lines as follows:— | | |
| Brockville to St. Mary's College—2,300 volt line | $ 10,503.14 | |
| Cornwall Station to Grant's Corners—44,000 volt line | 28,292.88 | |
| Grant's Corners to Martintown—44,000 volt line | 15,294.81 | |
| Martintown to Apple Hill—44,000 volt line | 13,511.34 | |
| Apple Hill to Dominionville—44,000 volt line | 4,284.68 | |
| Dominionville to Maxville—44,000 volt line | 4,651.21 | |
| Dominionville to Alexandria—44,000 volt line | 17,088.98 | |
| Martintown to Lancaster—4,000 volt line | 323.22 | |
| | | $ 93,950.26 |
| Extensions to and additional equipment on existing lines:— | | |
| Morrisburg to Prescott | $ 9.14 | |
| Morrisburg to Winchester | 36.38 | |
| Winchester to Chesterville | 52.79 | |
| Morrisburg to Williamsburg | 25.00 | |
| Cornwall to Morrisburg | 1,311.91 | |
| Cornwall Station Tap connections | 1,694.26 | |
| Cornwall to Toronto Paper Company | 1,111.22 | |
| | | $ 4,240.70 |
| Total expenditures in the year on Wood Pole Lines | | $ 98,190.96 |

### TRANSFORMER STATIONS

| | | |
|---|---|---|
| Construction and equipment of new stations, as follows: | | |
| Alexandria | $ 2,414.79 | |
| Martintown | 46.30 | |
| Chesterville | 1,607.37 | |
| Williamsburg | 1,483.54 | |
| | | $ 5,552.00 |

| | | | |
|---|---|---|---|
| Extensions to and additional equipment installed in existing stations as follows: | | | |
| Cornwall— | | | |
| Electrical Equipment | $ 14,011.65 | | |
| Operators' Cottages | 11,996.16 | | |
| | | $ 26,007.81 | |
| Toronto Paper Company | | 3,343.89 | |
| Prescott | | 553.29 | |
| Winchester | | 21.95 | |
| Brockville | | 269.11 | |
| | | $ 30,196.05 | |
| Less:—Equipment transferred from Iroquois to other stations | | 6,171.89 | |
| | | | $ 24,024.16 |
| Total expenditures in the year on Transformer Stations | | | $ 29,576.16 |

SCHEDULE "9."

## WASDELL SYSTEM

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER, 1920

| | | |
|---|---|---|
| Upon Power Development | $ 972.66 | |
| " Wood Pole Lines | 43,447.28 | |
| " Transformer Stations | 11,479.44 | |
| | $ 55,899.38 | |
| " Rural Lines | 3,583.56 | |
| Total | $ 59,482.94 | |

### POWER DEVELOPMENT

| | | |
|---|---|---|
| Extension to Operator's Cottage | | $ 972.66 |

### WOOD POLE LINES

| | | |
|---|---|---|
| Construction of new transmission lines as follows:— | | |
| Kirkfield Station to Kirkfield—4,000 Volt Line | $ 1,077.04 | |
| Junction pole on Wasdell-Beaverton Line to Stone Quarry near Kirkfield—22,000 Volt Line | 35,476.04 | |
| | | 36,553.08 |
| Extensions to and additional equipment on existing lines:— | | |
| Wasdell Falls to Junction Pole near Beaverton—stringing aluminum cable to replace steel cable | $ 5,038.43 | |
| Junction Pole on Wasdell-Cannington Line to Beaverton—Tree trimming rights | 5.32 | |
| Junction Pole near Beaverton to Cannington—stringing aluminum cable to replace steel cable | 559.94 | |
| Wasdell to Fawkham Junction—Installation of second telephone circuit | 1,290.51 | |
| | | 6,894.20 |
| Total expenditures in the year on Wood Pole Lines | | $ 43,447.28 |

### TRANSFORMER STATIONS

| | | |
|---|---|---|
| Construction and equipment of new station at Kirkfield | | $ 11,201.86 |

| | | |
|---|---|---|
| Extensions to and additional equipment installed in existing distributing stations, as follows:— | | |
| Beaverton | $ 149.15 | |
| Cannington | 128.43 | |
| | | 277.58 |
| Total expenditures in the year on Transformer Stations | | $ 11,479.44 |

RURAL

| | |
|---|---|
| Extensions to existing lines as follows:— | |
| Beaverton to Cedarhurst, Maple Beach and Lovers' Lane | $ 550.35 |
| Gamebridge distributing equipment | 30.48 |
| Woodville to Lorneville | 2,109.37 |
| Sunderland to six customers in Brock Township | 893.36 |
| Total expenditures in the year on rural lines | $ 3,583.56 |

SCHEDULE "10."

## EUGENIA SYSTEM

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER, 1920

| | | |
|---|---|---|
| Upon Power Development | $ 22,655.79 | |
| " Wood Pole Lines | 183,401.39 | |
| " Transformer Stations | 44,885.18 | |
| Total | $ 250,942.36 | |

### POWER DEVELOPMENT

| | | |
|---|---|---|
| Eugenia Falls— | | |
| Balance of Hydraulic Construction re unit installed in 1919 | $ 13,182.95 | |
| Final payments on Generating Equipment | 9,472.84 | |
| Total expenditures in the year on Power Development | | $ 22,655.79 |

### WOOD POLE LINES

| | | |
|---|---|---|
| Construction of New Transmission Lines as follows:— | | |
| Hanover to Walkerton—26,000 Volt Line | $ 30,156.39 | |
| Teeswater to Wingham Junction—Pole 40,000 Volt Line | 22,684.86 | |
| Wingham Junction—Pole to Wingham—40,000 Volt Line | 11,422.96 | |
| Walkerton to Teeswater—26,000 Volt Line | 31,005.36 | |
| Teeswater Junction—Pole to Teeswater, 40,000 Volt Line | 24,801.76 | |
| Teeswater Junction—Pole to Kinloss—40,000 Volt Line | 18,771.79 | |
| Kinloss Junction—Pole to Holyrood—40,000 Volt Line | 9,447.91 | |
| Kinloss Junction—Pole to Kincardine—40,000 Volt Line | 26,780.56 | |
| Holyrood to Lucknow—4,000 Volt Line | 3,307.30 | |
| Holyrood to Ripley—24,000 Volt Line | 4,345.52 | |
| | | $ 182,724.41 |
| Extensions to and additional equipment on existing lines:— | | |
| Chatsworth to Owen Sound | $ 1.95 | |
| Eugenia Falls to Flesherton | 12.78 | |
| Flesherton—Disconnecting switch | 186.50 | |
| Hanover to Chesley—Installation of storm guys | 773.83 | |
| Flesherton to Dundalk—Additional engineering expenses | 34.17 | |
| Hanover to Carlsruhe—Right-of-Way | 10.00 | |
| | $ 1,019.23 | |

| | | | |
|---|---|---|---|
| Less: Equipment transferred to other lines from the following: | | | |
| Eugenia Falls to Chatsworth | $ 87.00 | | |
| Rockwood to Kilsythe | 255.25 | | |
| | | 342.25 | |
| | | | $ 676.98 |
| Total expenditures in the year on Wood Pole Lines | | | $ 183,401.39 |

## TRANSFORMER STATIONS

Construction and equipment of new stations as follows:—

| | | |
|---|---|---|
| Priceville | $ 1,720.81 | |
| Arthur | 827.08 | |
| Teeswater | 7,479.86 | |
| Wingham | 11,475.58 | |
| Holyrood | 7,809.79 | |
| Kincardine | 5,595.85 | |
| | | $ 34,908.97 |

## EUGENIA SYSTEM.

Extensions to and additional equipment installed in existing stations as follows:—

| | | |
|---|---|---|
| Hanover—Increased capacity | 10,281.85 | |
| Owen Sound | 86.22 | |
| Chatsworth | 172.74 | |
| Chesley | 517.78 | |
| Dundalk | 580.83 | |
| Mount Forest | 1,507.43 | |
| Shelburne | 405.36 | |
| Durham | 98.91 | |
| Orangeville | 483.57 | |
| Grand Valley | 97.65 | |
| Shelburne | 8.94 | |
| Kilsythe | 15.54 | |
| Elmwood | 13.91 | |
| | $ 14,270.73 | |
| Less: Equipment transferred to other stations from the following:— | | |
| Durham | $ 4,247.85 | |
| Grand Valley | 46.67 | |
| | 4,294.52 | |
| | | 9,976.21 |
| Total expenditures in the year on Transformer Stations | | $ 44,885.18 |

SCHEDULE "11."

## MUSKOKA SYSTEM

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER, 1920

| | | |
|---|---|---|
| Upon Power Development | $ 8,828.56 | |
| " Transformer Stations | 152.14 | |
| | $ 8,980.70 | |
| Power Development— | | |
| Reinforcing foundations of dam | | $ 7,861.23 |
| Equipment for Machine Shop | | 214.07 |
| Spare bearings for Unit No. 2 | | 753.26 |
| Total expenditures in the year on Power Development | | $ 8,828.56 |
| Transformer Stations— | | |
| Additional equipment for Huntsville Station | | $ 152.14 |

SCHEDULE "12."

## RIDEAU SYSTEM

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER, 1920

| | | |
|---|---|---|
| Upon Power Development | $ 318,425.74 | |
| " Wood Pole Lines | 14,885.19 | |
| " Transformer Stations | 17,610.01 | |
| | $ 350,920.94 | |

### POWER DEVELOPMENT

| | | |
|---|---|---|
| Hydraulic construction at High Falls | $ 230,385.20 | |
| Generating Station and equipment and operators' cottages | 88,040.54 | |
| Total expenditures in the year on Power Development | | $ 318,425.74 |

## WOOD POLE LINES

| | | |
|---|---|---|
| Construction of (new) transmission line from Junction Pole on Perth-Smith's Falls line to Carleton Place | $ 13,587.32 | |
| Central Junction Pole and switching structures for Perth, Smith Falls and Carleton Place | 599.18 | |
| | | $ 14,186.50 |
| Extensions to and additional equipment on existing lines: | | |
| High Falls to Perth | $ 488.75 | |
| Smith's Falls to Merrickville | 91.18 | |
| Perth Station to Junction Pole near Carleton Place | 74.07 | |
| Carleton Place Junction Pole to Smith's Falls | 44.69 | |
| | | 698.69 |
| Total expenditures in the year on Wood Pole Lines | | $ 14,885.19 |

## TRANSFORMER STATIONS

| | | | |
|---|---|---|---|
| Construction and equipment of (new) station at Carleton Place | | | $ 17,320.15 |
| Extensions to and additional equipment installed in existing stations, as follows:— | | | |
| Smith's Falls | $ 617.35 | | |
| Merrickville | 5.58 | | |
| | | $ 622.93 | |
| Less: Equipment transferred from Perth to other stations | | 333.07 | |
| | | | 289.86 |
| Total expenditures in the year on Transformer Stations | | | $ 17,610.01 |

SCHEDULE "13."

## ESSEX SYSTEM

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER, 1920

| | | |
|---|---|---|
| Upon Transmission Lines | $ | 449.45 |
| " Transformer Stations and Office Building | | 6,497.27 |
| " Local Distribution Systems | | 19,672.75 |
| Total | $ | 26,619.47 |

Note: The above expenditures were made out of the following funds:—

| | | |
|---|---|---|
| (a) Renewal and other Reserves belonging to the System | $ | 24,824.09 |
| (b) The General Funds of the Commission | | 1,795.38 |

### TRANSMISSION LINES

Extensions to and additional equipment on the following lines:—

| | | | |
|---|---|---|---|
| 4,000 volt line on First Concession | $ | 1,538.96 | |
| Canard River to Amherstburg | | 135.93 | |
| Amherstburg to Harrow | | 81.50 | |
| Harrow to Kingsville | | 839.10 | |
| Main line to Leamington | | 104.43 | |
| Main line to Cottam | | 193.24 | |
| Cottam to Essex | | 13.50 | |
| | | | $ 2,906.66 |
| Less: Materials and Equipment Sold | | | 2,457.21 |
| Total | | | $ 449.45 |

### TRANSFORMER STATIONS AND OFFICE BUILDING

| | | | |
|---|---|---|---|
| Converting the building which formerly housed the steam plant into an office and store house building | | | $ 5,314.47 |
| Additional equipment installed in the following stations: | | | |
| Leamington | $ | 82.64 | |
| Kingsville | | 83.86 | |
| Essex | | 155.42 | |

| | | |
|---|---|---|
| Amherstburg | 193.14 | |
| Harrow | 217.93 | |
| Cottam | 125.35 | |
| Canard River | 324.46 | |
| | | $ 1,182.80 |
| Total | | $ 6,497.27 |

## LOCAL DISTRIBUTION SYSTEMS

Extensions to the local distribution systems as follows:

| | | |
|---|---|---|
| Leamington | $ 5,848.95 | |
| Kingsville | 3,731.28 | |
| Essex | 2,972.06 | |
| Amherstburg | 5,046.17 | |
| Harrow | 818.77 | |
| Cottam | 953.35 | |
| Canard River | 302.17 | |
| Total | | $ 19,672.75 |

SCHEDULE "14."

## CENTRAL ONTARIO AND NIPISSING SYSTEM

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER, 1920

| | | |
|---|---|---|
| Upon Power Developments, Central Ontario Division | | $ 117,441.51 |
| " Transmission Lines, Central Ontario Division | | 192,974.06 |
| " Transformer Stations, Central Ontario Division | | 50,796.59 |
| " Local Utilities, Central Ontario Division | | 177,198.22 |
| " Rural Lines, Central Ontario Division | | 1,139.72 |
| " Power Development, Nipissing Division | | 47,299.57 |
| " Local Utilities, Nipissing Division | | 5,545.70 |
| " Pulp Mill and Bruton Township Pulp-wood Areas | | 2,853.75 |
| | | $ 595,249.12 |
| Expended thereon out of the Renewal Reserve and other funds belonging to the System | $ 399,933.87 | |
| Out of cash advances from the Province | 195,315.25 | |

### POWER DEVELOPMENTS—CENTRAL ONTARIO DIVISION

| | | |
|---|---|---|
| At Healy Falls— | | |
| Installations of Equipment, including new feeder | | $ 5,425.63 |
| At Auburn— | | |
| Extension to dam and certain small installations of Equipment | | 3,822.95 |
| At Ranney's Falls— | | |
| Expenditures on new generating plant, including cost to date of:— | | |
| Buildings | $ 6,901.00 | |
| Head race, tail race, and penstocks | 18,908.00 | |
| Hydraulic Plant and Equipment | 20,528.00 | |
| Construction materials | 42,557.00 | |
| Engineering, administrative and other overhead expenses | 18,578.96 | |
| | | 107,472.96 |
| At Fenelon Falls— | | |
| Balance of cost of installation of Transformer, Lightning Arresters and metering equipment | | 706.39 |
| At Trenton— | | |
| Brakes on Generator | | 13.58 |
| Total expenditures in the year on Power Development in the Central Ontario Division | | $ 117,441.51 |

## TRANSMISSION LINES—CENTRAL ONTARIO DIVISION

| | |
|---|---|
| Re-installation of High Tension Lines (Correct proportion charged to operations and balance capitalized) | $ 58,913.78 |
| Construction of New Lines:— | |
| Healy Falls to Norwood | 40,691.42 |
| Norwood to Peterboro | 58,317.13 |
| Norwood to Havelock | 1,781.06 |
| Healy Falls to Ontario Rock Co. | 14,629.98 |
| Auburn to Lakefield | 18,276.86 |
| Additional Equipment on line:— | |
| Campbellford to Hoards | 363.83 |
| Total expenditures in the year on Transmission Lines in the Central Ontario Division | $ 192,974.06 |

## TRANSFORMER STATIONS—CENTRAL ONTARIO DIVISION

| | |
|---|---|
| Construction of New Stations at:— | |
| Lakefield | $ 6,672.96 |
| Auburn (switching station) | 9,554.26 |
| Norwood | 2,965.90 |
| Marmora | 2,057.12 |
| Extensions to and additional equipment installed in stations at:— | |
| Bowmanville | 5,865.37 |
| Cobourg | 1,229.22 |
| Lindsay | 6,960.07 |
| Oshawa | 9,096.18 |
| Peterboro | 125.75 |
| Auburn (Transformer Stations) | 2,081.95 |
| Campbellford Pulp Mill | 398.54 |
| Belleville | 1,674.31 |
| Madoc | 659.19 |
| Spare equipment purchased | 1,455.77 |
| Total expenditures in the year on Transformer Stations in the Central Ontario Division | $ 50,796.59 |

SCHEDULE "H"—*Continued*

## LOCAL UTILITIES—CENTRAL ONTARIO DIVISION

| | | |
|---|---|---|
| Extensions to the following local utilities:— | | |
| Belleville .....Electric | | $ 15,988.09 |
| Bowmanville ... " | | 5,218.31 |
| Newcastle ..... " | | 418.32 |
| Orono ..... " | | 422.25 |
| Brighton ..... " | | 1,210.27 |
| Cobourg ..... " | | 7,225.49 |
| Cobourg ..... Gas | | 201.24 |
| Cobourg ..... Water | | 7,200.66 |
| Lindsay .....Electric | | 6,992.16 |
| Millbrook ..... " | | 454.55 |
| Napanee ..... " | | 4,000.83 |
| Napanee ..... Gas | | 29.03 |
| Deseronto .....Electric | | 1,886.52 |
| Newburgh ..... " | | 718.51 |
| Oshawa ..... " | | 45,082.48 |
| Oshawa ..... Gas | | 30,866.32 |
| Port Hope.....Electric | | 4,264.40 |
| Peterboro ..... Gas | | 18,843.87 |
| Peterboro....Street Railway | | 22,544.35 |
| Trenton .....Electric | | 2,827.67 |
| Tweed ..... " | | 802.90 |
| Total expenditures in the year on local utilities in the Central Ontario Division | | $ 177,198.22 |

## RURAL LINES—CENTRAL ONTARIO DIVISION

| | |
|---|---|
| Extensions to rural lines as follows:— | |
| In West Whitby Township | $ 12.90 |
| In East Whitby Township | 412.14 |
| In Pickering Township | 714.68 |
| | $ 1,139.72 |

## POWER DEVELOPMENT—NIPISSING DIVISION

| | |
|---|---|
| Construction of and improvements to storage dams | $ 44,616.00 |
| New Generating Equipment | 2,683.57 |
| Total Expenditures in the year on the Power Development in the Nipissing Division | $ 47,299.57 |

## LOCAL UTILITIES—NIPISSING DIVISION

| | |
|---|---|
| Extensions to the following Electric Utilities:— | |
| North Bay | $ 5,235.48 |
| Powassan | 135.01 |
| Callander | 145.23 |
| Nipissing | 29.98 |
| Total Expenditures in the year on local electric utilities in the Nipissing Division | $ 5,545.70 |

## PULP MILL AND BRUTON TOWNSHIP PULP-WOOD AREAS

| | |
|---|---|
| Additional equipment for the Pulp Mill | $ 59.49 |
| Construction of a Slasher and Barking Mill in Bruton Township | 1,336.53 |
| Construction of Dams at Castor Oil Chute and at Outlet at Headlake | 1,457.73 |
| Total Expenditures in year on Pulp Mill and Pulp-Wood areas | $ 2,853.75 |

SCHEDULE "15."

## HYDRO RADIAL RAILWAYS

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER, 1920

| | | | |
|---|---|---|---|
| On the Sandwich, Windsor and Amherstburg Railway | | $ 227,612.30 | |
| Borrowed from the Bank of Montreal in connection therewith | $ 200,000.00 | | |
| Furnished out of Renewal and other Reserve Funds belonging to the railway | 27,612.30 | | |
| | | 227,612.30 | |
| On Port Credit to St. Catharines Railway | | $ 406,509.66 | |
| Borrowed from the Bank of Montreal in connection therewith | | 100,000.00 | |
| | | | $ 306,509.66 |
| On Toronto to Port Credit Railway | | | 627,975.17 |
| For surveying and engineering in respect of projected Radial Railways: | | | |
| (a) Toronto and Eastern Railway | | $ 36,896.98 | |
| (b) St. Catharines and Niagara Falls Railway | | 13,953.27 | |
| (c) Hamilton, Galt, Elmira and Guelph Railway | | 26,157.16 | |
| (d) Hamilton, Brantford, Woodstock and London Railway | | 17,674.34 | |
| | | | 94,681.75 |
| For valuations made of:— | | | |
| (a) Niagara, St. Catharines and Toronto Railway | | $ 1,005.27 | |
| (b) Toronto and Suburban Railway | | 5,604.86 | |
| | | | 6,610.13 |
| | | | $ 1,035,776.71 |
| Less: Certain items capitalized in 1919 but charged to the Province in 1920 in connection with proposed lines which were subsequently abandoned | | | 1,108.32 |
| | | | $ 1,034,668.39 |
| In connection with the preparation of information for and the submission of evidence to the Royal Commission investigating Hydro Radial Railways— cost thereof to be reimbursed by the Province of Ontario | | | 44,704.09 |
| | | | $ 1,079,372.48 |

## SANDWICH, WINDSOR AND AMHERSTBURG RAILWAY

| | | |
|---|---|---|
| Six new Passenger Cars and Trailers | | $ 132,760.50 |
| Rehabilitation of old cars | | 34,476.82 |
| Improvements to car barns | | 14,073.03 |
| Improvements to Track and Roadbed | | 6,597.13 |
| Double-tracking London Street | | 42,989.31 |
| New Tools and Fare Boxes | | 7,010.08 |
| Office Furniture | | 751.23 |
| | | $ 238,658.10 |
| Less: Old cars and equipment sold | $ 755.15 | |
| Spare parts and equipment transferred to stores | 10,290.65 | |
| | | 11,045.80 |
| Total capital expenditures in the year on the Sandwich, Windsor and Amherstburg Railway | | $ 227,612.30 |

## PORT CREDIT TO ST. CATHARINES RAILWAY

| | | |
|---|---|---|
| Preliminary Engineering and Surveying | | $ 45,946.56 |
| Right-of-Way purchased and expenses incidental thereto | | 72,386.77 |
| Engineering in connection with proposed construction of:— | | |
| Bridges, Trestles and Culverts | $ 1,927.55 | |
| Crossings, Fences and Signs | 30.24 | |
| Passenger and Combination Cars | 141.23 | |
| | | 2,099.02 |
| Engineers' Materials purchased (Ties) | | 263,472.46 |
| Tools and Equipment | | 4,313.74 |
| Miscellaneous Expenditure, including a proportion of the Administrative and Accounting Expenses of the Commission | | 13,439.26 |
| Interest on all Expenditures from the dates of payments to the end of the fiscal year | | 4,851.85 |
| Total Expenditures in the year on the Port Credit to St. Catharines Railway | | $ 406,509.66 |

## TORONTO TO PORT CREDIT RAILWAY

| | | |
|---|---|---|
| Preliminary Engineering and Surveying | | $ 14,962.86 |
| Right-of-Way purchased and Expenses incidental thereto | | 572,550.66 |
| Engineering in connection with proposed construction of:— | | |
| Elevated Structures and Foundations | $ 11.75 | |
| Bridges, Trestles and Culverts | 724.17 | |
| Crossings, Fences and Signs | 62.27 | |
| Passenger and Combination Cars | 369.86 | |
| Shop Equipment | 100.00 | |
| | | 1,268.05 |

SCHEDULE "15."—*Continued.*

TORONTO TO PORT CREDIT RAILWAY—*Continued.*

| | | |
|---|---|---|
| Miscellaneous Expenditures including a proportion of the Administrative and Accounting Expenses of the Commission | | $ 7,058.14 |
| Interest on all expenditures from the dates of payments to the end of the fiscal year | | 32,135.46 |
| Total Expenditure in the year on the Toronto to Port Credit Railway | | $ 627,975.17 |

## SURVEYING AND ENGINEERING IN RESPECT OF PROJECTED RADIAL RAILWAYS

| | | |
|---|---|---|
| Toronto and Eastern Railway:— | | |
| Preliminary Engineering and Surveys | $ 26,149.46 | |
| Miscellaneous Expenditures including a proportion of the Administrative and Accounting Expenses of the Commission | 9,652.65 | |
| Interest on all Expenditures from the dates of payments to the end of the fiscal year | 1,094.87 | $ 36,896.98 |
| St. Catharines and Niagara Falls Railway:— | | |
| Preliminary Engineering and Surveys | $ 11,280.77 | |
| Miscellaneous Expenditures including a proportion of the Administrative and Accounting Expenses of the Commission | 1,634.59 | |
| Interest on all Expenditures from the dates of payments to the end of the fiscal year | 1,037.91 | 13,953.27 |
| Hamilton, Galt, Elmira and Guelph Railway:— | | |
| Preliminary Engineering and Surveys | $ 21,512.87 | |
| Miscellaneous Expenditures including a proportion of the Administrative and Accounting Expenses of the Commission | 3,440.20 | |
| Interest on all Expenditures from the dates of payments to the end of the fiscal year | 1,204.09 | 26,157.16 |
| Hamilton, Brantford, Woodstock and London Railway:— | | |
| Preliminary Engineering and Surveys | $ 16,030.18 | |
| Miscellaneous Expenditures including a proportion of the Administrative and Accounting Expenses of the Commission | 1,156.14 | |
| Interest on all Expenditures from the dates of payments to the end of the fiscal year | 488.02 | 17,674.34 |
| | | $ 94,681.75 |

## VALUATIONS MADE

| | | |
|---|---|---|
| The Niagara, St. Catharines and Toronto Railway:— | | |
| Engineers' Salaries and Expenses | $ 922.91 | |
| Miscellaneous Expenses | 64.82 | |
| Interest on the Expenditures | 17.54 | |
| | | $ 1,005.27 |
| The Toronto and Suburban Railway:— | | |
| Engineers' Salaries and Expenses | $ 5,225.51 | |
| Miscellaneous Expenses | 305.95 | |
| Interest on the Expenditures | 73.40 | |
| | | 5,604.86 |
| | | $ 6,610.13 |

## IN CONNECTION WITH THE PREPARATION OF INFORMATION FOR AND THE SUBMISSION OF EVIDENCE TO THE ROYAL COMMISSION INVESTIGATING HYDRO RADIAL RAILWAYS

| | |
|---|---|
| Engineers' Salaries | $ 25,764.90 |
| Engineers' Expenses | 2,514.72 |
| Other Employees' Salaries | 774.45 |
| Paid to outside Expert Engineers | 10,889.23 |
| Blueprints, Photographs and Sundry Supplies | 2,837.42 |
| Proportion of the Administrative and Accounting Expenses of the Commission | 1,731.16 |
| Interest on all Expenditures from the dates of payments to the end of the fiscal year | 192.21 |
| | $ 44,704.09 |

SCHEDULE "16."

## MISCELLANEOUS CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER, 1920

| | | |
|---|---|---|
| On Service Buildings and Equipment | | $ 51,316.59 |
| On Office Buildings | | 105,815.21 |
| On Office Furniture and Equipment | | 31,157.68 |
| On Automobiles and Trucks | | 31,149.54 |
| | | $ 219,439.02 |

Note:—

| | |
|---|---|
| Expended out of the advances from the Province | $ 4,627.23 |
| Expended out of the reserve funds of the Commission | $ 214,811.79 |

### ON SERVICE BUILDINGS AND EQUIPMENT

| | |
|---|---|
| Erection of storage sheds at Toronto | $ 9,487.60 |
| Partitions, etc., in main building, Toronto | 2,237.01 |
| New Storehouse Equipment at Toronto | 301.06 |
| New Machine Shop Equipment at Toronto | 12,426.39 |
| New Laboratory Equipment at Toronto | 20,284.55 |
| New Garage Equipment at Toronto | 4,876.55 |
| New Storehouse and Garage Equipment at Niagara Falls | 1,124.98 |
| New Storehouse and Garage Equipment at Hamilton | 457.29 |
| New Pole Yard Equipment at Cobourg | 121.16 |
| | $ 51,316.59 |

### ON OFFICE BUILDINGS

| | | |
|---|---|---|
| Purchase of Warehouse Buildings at Elm Street and Centre Avenue | $ 115,000.00 | |
| Less: Mortgage assumed | 40,000.00 | |
| | $ 75,000.00 | |
| Paid to Lessees in order to obtain immediate possession (less one-fifth written off to operating expenses) | 5,600.00 | |
| Converting same into an Office Building and installing lighting system, heating system, etc. | 23,630.21 | |
| | | $ 104,230.21 |
| Partitions, etc. in main office building | $ 1,486.94 | |
| Paid off mortgage against No. 55 Murray Street | 2,000.00 | |

| | | |
|---|---|---|
| Converting Murray Street Houses into Office Buildings | 3,235.90 | |
| Less: Amounts written off to operating expenses | $ 6,722.84<br>5,137.84 | |
| | | 1,585.00 |
| | | $ 105,815.21 |

## ON OFFICE FURNITURE AND EQUIPMENT

| | | |
|---|---|---|
| Installed in the Main Office, Toronto (less depreciation written off to operating expenses) | | $ 22,413.16 |
| Installed in the Hamilton Office (less depreciation written off to operating expenses) | | 426.87 |
| Installed in the Electrical Inspection Offices (less depreciation written off to operating expenses) | | 1,194.61 |
| Additional Library Equipment (less depreciation written off to operating expenses) | | 150.77 |
| Additional Office Supplies (less depreciation written off to operating expenses) | | 6,972.27 |
| | | $ 31,157.68 |

## ON AUTOMOBILES AND TRUCKS

| | | |
|---|---|---|
| New Automobiles and Trucks purchased | $ 102,886.82 | |
| Cost of re-constructing old automobiles and trucks | 23,593.82 | |
| | | $ 126,480.64 |
| Less: | | |
| Old Automobiles and Trucks sold | $ 13,889.26 | |
| Depreciation on all Automobiles and Trucks written off to operating expenses | 81,441.84 | |
| | | 95,331.10 |
| Net Increase in investment | | $ 31,149.54 |

SCHEDULE "17."

## EXPENDITURES ON ACCOUNT OF THE PROVINCE IN THE FISCAL YEAR ENDING 31st OCTOBER, 1920

| | | |
|---|---|---|
| Engineering assistance to non-operating Municipalities and Districts, and gathering data for statistical purposes and estimates for the supply of power; also rate investigations | | $ 31,071.81 |
| General Hydrographic Surveys, Storage Surveys, Reports and Investigations on Power Sites and stream flow, and special hydrographic investigations and reports | | 11,001.96 |
| Engineering Investigations, Surveys and Reports under Water Powers Regulation Act, 1916 | | 9,135.77 |
| Preliminary Surveys on the St. Lawrence River between Morrisburg and the head of the Galops Rapids, covering both Hydrographic and Topographic features | | 121,916.91 |
| Electric Railway Engineering Investigations, Surveys, and Reports under Hydro Electric Railway Act, 1914 | | 13,121.96 |
| Estimates, Surveys and Demonstrations in Rural Districts | | 20,879.99 |
| ELECTRICAL INSPECTION: | | |
| Salaries and expenses of Inspectors; expenses of local offices, and Administration | $ 208,453.48 | |
| Revenue from Inspection Fees | 189,030.88 | |
| | | 19,422.60 |
| Total | | $ 226,551.00 |

Engineering assistance to the following non-operating Municipalities and Districts and gathering data, etc.:—

| | | | |
|---|---|---|---|
| Eastern Power Union | $ 33.56 | Conestago District | $ 16.69 |
| Smith's Falls | 15.05 | Police Village | 3.29 |
| Markham Village | 562.36 | Lakefield Village | 101.70 |
| Wiarton | 2.08 | Uxbridge Village | 259.71 |
| Walkerton | 55.75 | Ontario County | 5.70 |
| Marmora | 8.47 | Glencoe Village | 594.60 |
| Huron County | 106.55 | Wingham | 345.35 |
| Kemptville Village | 304.57 | South Ontario County | 29.35 |
| Havelock | 32.97 | Lucknow Village | 369.02 |
| Kent County District | 77.22 | Perth | 23.92 |
| Iroquois Village | 126.54 | Sturgeon Falls | 44.90 |
| Kenora | 497.06 | Fort William | 8.30 |
| Almonte | 94.99 | Kincardine | 306.07 |
| Bruce County | 279.16 | Westport | 8.85 |
| Rates | 1,219.29 | Lanark | 368.96 |
| Bracebridge | 6.25 | Jarvis | 73.66 |
| Burk's Falls | 28.91 | Lambton County District | 28.29 |
| Stormont County | 28.03 | Cochrane | 31.67 |

| | |
|---|---|
| Simcoe County District | 6.86 |
| Dundas County | 40.49 |
| Carleton County | 35.17 |
| Leeds County | 44.90 |
| Meaford | 285.11 |
| Thornbury | 145.41 |
| Frontenac County | 7.25 |
| Casselman Village | 221.12 |
| Cornwall Village | 217.80 |
| Norwood Village | 273.79 |
| Port Perry | 184.13 |
| Bloomfield Village | 17.69 |
| Wellington Village | 1.62 |
| Finch Village | 132.94 |
| Kirkfield Police Village | 65.66 |
| Mattawa Village | 392.44 |
| South River Village | 35.72 |
| Ayton Village | 118.60 |
| Trout Creek Village | 2.08 |
| Montreal Light, Heat and Power Co. Rates, etc. | 8.35 |
| Lansdowne Township | 4.78 |
| Escott Township | 9.59 |
| Yonge Township | 23.17 |
| Osnabruck Township | 44.84 |
| Himsworth Township | 3.93 |
| Southampton | 55.76 |
| Port Elgin | 74.25 |
| Nepean and Carleton | 444.97 |
| Emburn Police Village | 2.21 |
| Lancaster Village | 347.52 |
| Maxville Village | 438.16 |
| Martintown Hamlet | 204.38 |
| Williamstown Hamlet | 30.00 |
| Applehill Hamlet | 346.35 |
| Vespra Township | 22.67 |
| Spencerville Village | 104.49 |
| Cornwall Township | 10.01 |
| Rama Township | 4.48 |
| Capreol Township | 27.28 |
| South Mountain Police Village | 76.41 |
| Avonmore | 69.72 |
| Port Dover | 112.75 |
| Alexandria | 753.30 |
| Priceville | 210.05 |
| Haliburton County | 41.52 |
| Hastings | 229.14 |
| Athens | 163.02 |
| Middlesex County | 8.97 |
| Parry Sound | 42.88 |
| Mountain Township | 192.10 |
| East Gwillimbury Twp. | 1.31 |
| Mount Albert Village | 23.26 |
| Kenyon Township | 2.78 |
| Unionville Village | 15.53 |
| Elm Township | 10.01 |
| Ripley | 92.38 |
| Pakenham Township | 5.00 |
| Hillsdale | 33.29 |
| Elvinston | 25.98 |
| Gloucester Township | 118.92 |
| Scugog Township | 76.19 |
| West Gwillimbury Twp. | 248.71 |
| Wroxeter Village | 63.23 |
| Paisley Village | 28.01 |
| Gorrie Police Village | 20.68 |
| Fordwich Police Village | 22.66 |
| Thedford Village | 6.12 |
| St. Isadore de Prescott | 50.11 |
| Stanley Township | 33.62 |
| Tuckersville Township | 33.62 |
| Cargill | 29.87 |
| Charlottenburg Township | 208.76 |
| Osborne Township | 4.08 |
| Erin Township | 18.19 |
| Chatham Township | 9.20 |
| Woodhouse Township | 12.27 |
| Oakland Township | 7.97 |
| West Oxford Township | 21.83 |
| Trafalgar Township | 7.12 |
| London Township | 27.97 |
| Southwold Township | 6.73 |
| York Township | 117.45 |
| Ancaster | 19.01 |
| Blandford Township | 22.10 |

SCHEDULE "17"—*Continued*

| | |
|---|---|
| Teeswater Village .....$ | 164.72 |
| Albion ..... | 56.07 |
| Augusta Township ..... | 79.22 |
| Elizabethtown Township... | 112.17 |
| Finch-Stormont County .... | 12.72 |
| Roxborough Township..... | 31.12 |
| Lochiel Township ..... | 10.44 |
| Newington Village ..... | 47.25 |
| Newbury ..... | 139.28 |
| Wardsville ..... | 138.65 |
| Merlin ..... | 199.82 |
| Queenston Village ..... | 3.64 |
| Dereham Township ..... | 13.39 |
| East Zorra Township ..... | 7.87 |
| Chinguacousy Township.... | 10.34 |
| Westminster ..... | 6.70 |
| Southwold ..... | 18.84 |
| Esquesing Township ..... | 13.03 |
| Townsend Township ..... | 37.11 |
| Artemesia Township ..... | 4.77 |
| Essa Township ..... | 18.20 |
| Missouri Township East.... | 172.49 |
| Biddulph Township ..... | 7.88 |
| Niagara Township ..... | 177.96 |
| Derby Township ..... | 230.61 |
| Eldon Township ..... | 435.53 |
| Winchester Township ..... | 521.25 |
| Amabel Township ..... | .93 |
| Hope Township ..... | .88 |
| Brock Township ..... | 44.78 |
| Thorah Township ..... | 5.23 |
| Innisfail Township ..... | 2.09 |
| Amaranth Township (Dufferin Co.) ..... | 202.70 |
| Edwardsburg Township .. | 2.24 |
| Nassagaweya Township .... | 2.00 |
| Hallowell Township ..... | 6.48 |
| Floss Township .....$ | 2.14 |
| North Norwich Township.. | 87.89 |
| Downie Township ..... | 57.12 |
| Beverley Township ..... | 36.34 |
| Puslinch Township ..... | 10.63 |
| South Norwich Township.. | 38.31 |
| Thorold Township ..... | 38.15 |
| Burford Township ..... | 3.06 |
| Waterloo Township ..... | 134.39 |
| Vaughan Township ..... | 51.04 |
| South Dorchester Twp..... | 20.62 |
| North Dorchester Twp. .... | 8.90 |
| Pelham Township ..... | 37.94 |
| Investigation of Water Powers in New Ontario | 24.73 |
| General Niagara System.. | 170.21 |
| Newmarket District ..... | 115.10 |
| Booth Lumber Co. ..... | 58.44 |
| Winchester & Russel District ..... | 168.90 |
| Streetsville ..... | 124.59 |
| Credit Fords ..... | 4.78 |
| Port Perry ..... | 31.38 |
| Uxbridge ..... | 26.69 |
| Ontario County ..... | 4.49 |
| Hillsdale, Waverley, Phelpston ..... | 46.77 |
| Severn District ..... | 42.15 |
| Chaudiere Falls District.. | 467.80 |
| Eugenia Falls ..... | 52.06 |
| Williamsburg ..... | 18.07 |
| General Office Standard Costs, etc. ..... | 688.19 |
| Burlington ..... | 3.40 |
| Lakefield ..... | 49.96 |
| Glencoe ..... | 34.79 |
| Alexandria ..... | 30.19 |
| Havelock and Norwood .... | 30.19 |
| Meaford, Clarksburg, Rocklyn ..... | 48.75 |
| Crediton ..... | 31.60 |

| | |
|---|---|
| Wolford Township | 6.68 |
| Mississauga Township | 43.22 |
| Matilda Township | 200.22 |
| Williamsburg Township | 142.64 |
| Caledon Township | 2.79 |
| Mariposa Township | 299.70 |
| Scott Township | 370.96 |
| Reach Township | 212.66 |
| Uxbridge Township | .47 |
| Markham Township | 5.12 |
| Sherbrooke South Twp. | 21.65 |
| Aultsville Police Village | 32.85 |
| Lancaster Township | 118.65 |
| Winchester Spring Village | 51.24 |
| Coboconk | 2.66 |
| Tecumseh Township | 200.98 |
| New Ontario District | 21.23 |
| Toronto Power Co. Rates of Dep. | 26.14 |
| Darlington Township | 5.90 |
| Ontario Rock Co. | 7.78 |
| Tyendinaga Township | 100.51 |
| Allenford | 15.58 |
| Brighton Township | 2.45 |
| North Augusta Police Village | 14.78 |
| Angus | 15.04 |
| Dominion Flour Mills | 72.42 |
| Rep. on Rules & Regulations for Overhead Work | 2,793.94 |
| Apple Hill | 56.39 |
| Maxville | 3.49 |
| Brucefield | 23.07 |
| Russell | 3.49 |
| Jenckes Textile Co. | 37.79 |
| Indian River Station | 77.43 |
| Lancaster | 28.64 |
| Prescott Rock Crushing Plant | 27.20 |
| Brussels Police Village | 53.46 |
| Belgrave Police Village | 28.76 |
| Blyth Police Village | 58.29 |
| Lanark Police Village | 108.50 |
| Brockville | 27.20 |
| Athens | 40.15 |
| Cornwall | 38.00 |
| Cobalt District | 11.37 |
| Port Dover | 26.69 |
| Kemptville | 85.62 |
| Winchester Springs | 56.41 |
| Belmont | 36.40 |
| Angus | 76.83 |
| Paisley | 29.28 |
| South Falls District | 23.88 |
| Fort William | 10.32 |
| Crookston | 3.49 |
| Saugeen District | 403.02 |
| Merlin | 99.32 |
| Nipigon Development | 587.47 |
| Utterson | 15.65 |
| Ayton | 11.82 |
| Rideau System | 29.02 |
| Unionville | 30.36 |
| Lyn | 45.39 |
| Canadian Cotton Co. | 22.51 |
| Wardsville | 21.75 |
| Finch | 70.10 |
| Nipigon Village | 183.88 |
| Queenston | 95.69 |
| Martintown District | 216.58 |
| Florence | 45.03 |
| Biddulph | 8.83 |
| Eldon | 114.12 |
| London Township | 4.29 |
| Thurlon Township | 22.05 |
| Whitby Township | 34.55 |
| Derby Township | 55.72 |
| East Williams Township | 12.27 |
| Pickering | 7.42 |
| Caradoc | 23.22 |
| Amaranth | 47.25 |
| Darlington | 97.43 |

SCHEDULE "17." —*Continued*

| | |
|---|---|
| Standard Smelting & Refining Co. | $ 25.36 |
| Teeswater Village | 30.09 |
| South Mountain | 22.45 |
| Sombra | 50.71 |
| Laurel | 20.57 |
| Waldemar | 33.89 |
| Mount Albert Police Village | 67.07 |
| The Tivani Elect. Steel Co. | 21.42 |
| Everett | 27.34 |
| Eugenia Village | 22.31 |
| Roxeter | 40.06 |
| Newington | 26.83 |
| Avonmore | 27.46 |
| Frankville | 7.56 |
| Toledo | 7.56 |
| North Augusta | 7.56 |
| Hillsdale | 35.42 |
| Thornbury | 6.80 |
| Utopia Mills | 14.95 |
| Cataract System | 112.58 |
| Rideau System Quarries.. | 100.22 |
| Aultsville | 49.25 |
| Feldspar Milling Company | 17.20 |
| Walton | 26.94 |
| Fletcher | 56.46 |
| South River | 14.47 |
| Coboconk | 29.28 |
| Frontenac Lead Mines | 62.67 |
| Iroquois Village | 57.39 |
| Walkerton Stone Quarry.. | 17.14 |
| Canada Cement Company, Lakefield | 28.17 |
| Cornwall Pulp and Paper Company | 31.64 |
| Spencerville | 8.55 |
| Nassagaweya | 18.44 |
| York (Don Mills Rd.) | 288.36 |
| Southwold | 10.87 |
| Fenelon | $ 74.29 |
| Eramosa | 4.78 |
| Camden | 4.29 |
| Woodhouse | 7.41 |
| Vespra | 16.89 |
| Hallowell | 6.62 |
| Scott Township | 59.47 |
| Williamsburg | 73.87 |
| Walsingham | 19.53 |
| Ameliasburg | 6.68 |
| Huntingdon | 5.84 |
| Tyendinaga | 43.88 |
| Easthope | 16.33 |
| Sombra Township | 55.20 |
| Himsworth Township | 7.42 |
| Gwillimbury West Twp. | 25.28 |
| Reach Township | 43.24 |
| Scugog Township | 29.06 |
| Gloucester Township | 38.66 |
| Tecumseh Township | 22.29 |
| Drummond | 37.37 |
| Nepean | 3.87 |
| Barton | 6.29 |
| Dereham | 4.13 |
| Vaughan | 95.10 |
| Tay | 26.95 |
| Chenquatouzy | 3.49 |
| Trafalgar | 5.84 |
| Nottawasaga | 54.28 |
| Derby | 9.07 |
| Edwardsburg | 27.33 |
| Mountain | 46.26 |
| Winchester | 66.56 |
| Augusta | 29.06 |
| Artemesia | 41.01 |
| Flat Rate Investigations.... | 184.16 |
| Legal Expenses incidental to the above | 783.03 |
| | $ 31,071.81 |

## GENERAL HYDROGRAPHIC SURVEYS, STORAGE SURVEYS, REPORTS AND INVESTIGATIONS ON POWER SITES, ETC.

| | | |
|---|---|---|
| **HYDRAULIC SURVEYS:** | | |
| Saugeen River | $ | 23.40 |
| James Bay Water Shed | | 4.20 |
| Big Head River | | 3.13 |
| South River | | 96.24 |
| Thames River | | 31.21 |
| Credit River | | 7.80 |
| Beaver River | | 83.33 |
| Grand River | | 63.26 |
| Sturgeon River | | 44.97 |
| Mississauga River | | 62.81 |
| Vermilion River | | 27.05 |
| Spanish River | | 82.22 |
| Aux Sables River | | 19.28 |
| Sydenham River—at Owen Sound | | 6.23 |
| Rock Saugeen River | | 6.23 |
| Mississippi River | | 11.49 |
| | $ | 572.85 |
| Less: Expenditures in 1919 for which the Commission was reimbursed in 1920 by the Dominion Government | | 191.09 |
| | $ | 381.76 |
| **SPECIAL SURVEYS:** | | |
| Southampton—Preliminary Investigations for power sites Saugeen River | | 146.07 |
| Nipigon River Power Surveys | | 2,759.17 |
| **MUNICIPAL REPORTS:** | | |
| Mississippi River Improvement Co. Arbitration | | 31.16 |
| Niagara Falls Water Works Investigation | | 9.77 |
| **STORAGE REPORTS:** | | |
| Severn River Investigations | | 286.85 |
| Trent River Investigations | | 3,725.04 |
| **MISCELLANEOUS:** | | |
| Miscellaneous Hydraulic Investigations | | 2,336.71 |
| Reports Crown Leases, etc. | | 154.05 |
| Compilation of existing and procurable data regarding the developed water powers and investigation re undeveloped water powers | | 1,035.87 |

SCHEDULE "17."—*Continued*

| | |
|---|---|
| SUPPLIES GENERAL: | |
| Hydraulic Apparatus and Supplies | $ 37.90 |
| Exhaustible Hydraulic Supplies | 47.72 |
| At Ottawa, Brantford and North Bay Offices | 49.89 |
| Total | $ 11,001.96 |

ENGINEERING INVESTIGATIONS, SURVEYS AND REPORTS UNDER WATER POWERS REGULATION ACT, 1916

| | |
|---|---|
| Salaries and Expenses of Engineers making examinations, inspections, investigations and surveys under the Water Powers Regulation Act | $ 9,135.77 |

PRELIMINARY SURVEYS ON THE ST. LAWRENCE RIVER

| | |
|---|---|
| Salaries and Expenses of Engineers of the Commission engaged on the survey | $ 68,253.96 |
| Paid to outside Engineers for services and for data acquired | 33,020.11 |
| Sundry Expenses, including rentals of local offices, hydraulic instruments, boat rentals, etc | 9,125.65 |
| Sundry Supplies, including coal, wood, stationery, gasoline and small tools | 4,655.55 |
| Proportion of head office engineering and administrative expenses | 4,128.71 |
| Interest on expenditures from dates of payments to end of fiscal year | 2,732.93 |
| Total | $ 121,916.91 |

ELECTRIC RAILWAY ENGINEERING INVESTIGATIONS, SURVEYS, AND REPORTS UNDER HYDRO-ELECTRIC RAILWAY ACT, 1914

| | |
|---|---|
| Re London Street Railway | $ 3,057.53 |
| Re Fort William and Port Arthur Street Railway | 4,930.02 |
| Re Stratford Street Railway | 415.51 |
| Re Sarnia Street Railway | 1,432.09 |
| Re Niagara Falls Street Railway | 878.32 |
| Owen Sound and District | 101.52 |
| Granton and Arkona Division | 18.81 |
| Aylmer and Port Burwell Division | 6.92 |
| Haliburton County | 83.70 |
| London, Sarnia Division | .55 |
| Chatham Division | 23.54 |
| Toronto-North Eastern | 1,031.56 |

| | |
|---|---|
| Port Credit, Guelph, Kitchener, Stratford and London | 952.48 |
| Georgian Bay Division | 99.28 |
| Huron Division | 4.73 |
| Bowmanville,Cobourg Division | 13.57 |
| Cobourg-Trenton Division | 13.57 |
| Trenton-Kingston Division | 44.67 |
| Kingston-Cornwall Division | 13.59 |
| | $ 13,121.96 |

## ESTIMATES, SURVEYS AND DEMONSTRATIONS IN RURAL DISTRICTS

| | |
|---|---|
| Salaries and expenses of Engineers preparing estimates on the cost of power to Rural Districts; making surveys and demonstrations therein; and the formation of general plans for the construction and operation of rural lines on an extended scale | $20,879.99 |

## ELECTRICAL INSPECTION

| | | |
|---|---|---|
| Expenditures—Through Local Offices: | | |
| Windsor District | $ | 7,965.90 |
| Chatham District | | 3,804.04 |
| Sarnia District | | 2,738.87 |
| St. Thomas District | | 2,765.66 |
| London District | | 7,669.17 |
| Woodstock District | | 2,336.03 |
| Brantford District | | 5,237.62 |
| Hamilton District | | 18,943.59 |
| St. Catharines District | | 5,405.40 |
| Toronto District | | 51,831.59 |
| Guelph District | | 6,234.80 |
| Kitchener District | | 4,718.88 |
| Stratford District | | 2,653.53 |
| Aurora District | | 2,872.49 |
| Peterboro District | | 2,667.14 |
| Belleville District | | 3,907.70 |
| Kingston District | | 2,444.47 |
| Brockville District | | 3,719.81 |
| Ottawa District | | 8,595.99 |
| Niagara Falls District | | 6,207.58 |
| Oshawa District | | 6,213.05 |
| Thunder Bay District | | 2,806.39 |
| Sudbury District | | 7,239.32 |
| Orangeville District | | 4,256.48 |
| Orillia District | | 3,457.70 |
| Timmins District | | 746.83 |

SCHEDULE "17."—*Continued.*

| | | |
|---|---|---|
| Sault Ste. Marie District | | $ 2,480.46 |
| Bancroft District | | 85.63 |
| Kenora District | | 269.92 |
| Port Frances District | | 251.24 |
| Barrie District | | 2,023.20 |
| Head Office Expenses: | | |
| Salaries and expenses of Chief Inspector and Staff | $ 6,958.03 | |
| Stationery, Sundry Supplies, Insurance, Automobile and General Expenses | 3,459.76 | |
| Office Rent | 320.00 | |
| Interest on the expenditures from dates of payment to the end of the fiscal year | 165.01 | |
| Work done in the Laboratory of the Commission: | | |
| (a) In connection with the revision of rules and regulations for inside wiring; | | |
| (b) In connection with the preparation of specifications for electrical fixtures; | | |
| (c) In connection with the preparation of specifications and standards for the construction of tests of electrical appliances | 15,000.00 | |
| | | 25,902.80 |
| Total expenditures | | $ 208,453.48 |
| Revenue from Inspection Fees:— | | |
| Windsor District | $ 12,314.50 | |
| Chatham District | 2,744.03 | |
| Sarnia District | 2,903.54 | |
| St. Thomas District | 2,193.58 | |
| London District | 8,485.75 | |
| Woodstock District | 2,432.13 | |
| Brantford District | 6,143.56 | |
| Hamilton District | 16,324.33 | |
| St. Catharines District | 4,523.25 | |
| Toronto District | 67,079.96 | |
| Guelph District | 5,760.22 | |
| Kitchener District | 5,199.05 | |
| Stratford District | 2,925.86 | |
| Aurora District | 1,402.35 | |
| Peterboro District | 2,386.38 | |
| Belleville District | 2,593.17 | |
| Kingston District | 3,043.80 | |
| Brockville District | 3,844.85 | |
| Ottawa District | 8,954.49 | |
| Niagara Falls District | 5,766.58 | |

| | | |
|---|---|---|
| Oshawa District | 5,115.92 | |
| Thunder Bay District | 1,928.79 | |
| Sudbury District | 4,814.15 | |
| Orangeville District | 2,465.38 | |
| Orillia District | 1,755.75 | |
| Timmins District | 1,118.21 | |
| Sault Ste. Marie District | 3,013.47 | |
| Bancroft District | 45.77 | |
| Kenora District | 274.20 | |
| Port Frances District | 256.99 | |
| Barrie District | 1,220.87 | |
| | | 189,030.88 |
| Expenditures in excess of Revenue | | $ 19,422.60 |

SCHEDULE "18."

## NIAGARA SYSTEM

### OPERATING ACCOUNT
### FOR YEAR ENDING 31ST OCTOBER, 1920

| Cost of operation as provided for under Sections 6 C & 25 of the Act | | |
|---|---|---|
| Power Purchased | | $ 1,966,304.34 |
| Cost of Operating and Maintaining Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of this System | | 585,098.63 |
| Interest on Capital Investment | | 644,859.37 |
| Provision for Renewal of Lines, Stations, etc. | | 310,519.12 |
| Provision for Contingencies: | | |
| By charges against Municipalities | $ 32,360.68 | |
| By charges against contracts with Private Companies which purchase power | 5,139.32 | |
| By appropriating the net profit on power sold to Private Companies | 11,214.61 | |
| | | 48,714.61 |
| Provision for Sinking Fund: | | |
| By certain Municipalities which were charged therewith upon the expiry of their five year exemption period | $ 155,794.96 | |
| By charges against Contracts with Private Companies which purchased power | 39,774.65 | |
| | | 195,569.61 |
| | | $ 3,751,065.68 |

| Revenue for Period: | | |
|---|---|---|
| Collected from Municipalities | | $ 3,067,479.83 |
| Power sold to Private Companies | | 570,904.84 |
| | | $ 3,638,384.67 |
| Add amounts due by certain Municipalities, being the difference between sums paid and the Costs of Power supplied to them in the year | $ 224,258.63 | |
| Deduct amounts collected from certain Municipalities in excess of the sums required to be paid by them for power supplied in the year | 111,577.62 | |
| | | 112,681.01 |
| REVENUE | | $ 3,751,065.68 |

SCHED-

NIAGARA

Statement Showing the Amount to be Paid by Each Municipality as the Cost—Under Section Commission from Each Municipality on Account of Such Cost—and the Ascertainment (By Annual Adjustment) of the Actual Cost of

| Municipality | Interim Rates per Horse Power collected by Commission during year. | | Share of Capital Costs of System on which interest and Fixed charges are Payable | Average Horse Power Supplied in year after correction for Power Factor | Cost of Power to Commission | Share of Operating | |
|---|---|---|---|---|---|---|---|
| | To Dec. 31, 1919 | To Oct. 31, 1920 | | | | Operating Maintenance and Administrative Expenses | Interest |
| | $ c. | $ c. | $ c. | | $ c. | $ c. | $ c. |
| Acton | 35.00 | 32.00 | 23,207.86 | 175.3 | 1,889.27 | 1,151.81 | 1,047.01 |
| Ailsa Craig | 49.00 | 49.00 | 42,187.45 | 121.0 | 1,664.06 | 1,086.11 | 1,466.08 |
| Aylmer | 38.00 | 38.00 | 51,266.47 | 154.9 | 1,669.40 | 1,624.96 | 2,330.87 |
| Ayr | 45.00 | 50.00 | 13,922.28 | 58.7 | 872.64 | 771.43 | 623.30 |
| Baden | 32.00 | 32.00 | 24,118.85 | 176.9 | 1,906.51 | 1,244.88 | 1,084.86 |
| Beachville | 27.00 | 27.00 | 30,839.39 | 260.8 | 2,810.73 | 2,207.97 | 1,379.02 |
| Blenheim | 50.00 | 50.00 | 36,793.38 | 122.6 | 1,321.30 | 1,865.21 | 1,658.12 |
| Bolton | 43.00 | 60.00 | 39,404.28 | 103.9 | 1,119.76 | 774.10 | 1,788.04 |
| Bothwell | 59.26 | from June 1 60.00 | 44,020.34 | 122.0 | 1,314.84 | 1,670.42 | 1,927.07 |
| Brampton | 22.00 | 20.00 | 74,827.85 | 911.7 | 10,125.60 | 3,595.78 | 3,409.20 |
| Brantford | 18.00 | 18.00 | 244,263.66 | 3,789.2 | 41,287.56 | 13,070.46 | 10,426.63 |
| Breslau District | (Consumers' Rates) | | 25,568.88 | 31.2 | 336.26 | 694.69 | 1,164.51 |
| Brigden | 57.50 | 57.50 | 32,183.86 | 81.4 | 877.28 | 1,124.27 | 1,459.03 |
| Burford | 60.00 | 70.00 | 15,282.34 | 36.5 | 393.37 | 916.13 | 689.34 |
| Burgessville | 48.00 | 48.00 | 6,537.21 | 22.4 | 241.41 | 398.25 | 290.12 |
| Caledonia | 24.00 | 24.00 | 6,560.37 | 69.1 | 744.71 | 243.08 | 296.96 |
| Chatham | 29.00 | 29.00 | 232,912.77 | 1,911.1 | 21,196.58 | 10,259.02 | 10,446.94 |
| Chippawa | 35.00 | 35.00 | 975.38 | 42.5 | 458.03 | 174.16 | 44.43 |
| Clinton | 43.00 | 43.00 | 46,064.00 | 171.7 | 1,850.47 | 1,667.31 | 2,072.47 |
| Comber | 60.00 | 60.00 | 30,880.39 | 84.9 | 915.00 | 1,111.59 | 1,374,41 |
| Dashwood | 56.00 | 56.00 | 20,825.02 | 46.9 | 505.46 | 497.32 | 945.55 |
| Delaware | 50.00 | 85.00 | 4,122.87 | 9.5 | 102.38 | 170.45 | 187.66 |
| Dereham Twp | 37.00 | 37.00 | 7,842.64 | 56.7 | 611.07 | 785.31 | 353.02 |
| Dorchester | 50.00 | 50.00 | 4,839.53 | 23.2 | 250.04 | 316.29 | 220.07 |
| Drayton | 60.00 | 65.00 | 26,429.65 | 45.9 | 494.68 | 709.61 | 1,201.86 |
| Dresden | 42.00 | 38.00 | 34,771.07 | 211.9 | 2,283.72 | 1,723.56 | 1,556.21 |
| Drumbo | 45.00 | 60.00 | 3,576.78 | 18.1 | 195.07 | 183.59 | 159.58 |
| Dublin | 48.00 | 60.00 | 8,327.60 | 24.7 | 266.20 | 603.20 | 378.25 |
| Dundas | 14.00 | 14.00 | 43,159.62 | 1,153.3 | 12,429.51 | 2,437.64 | 1,945.79 |
| Dunnville | 27.77 | 35.00 | 86,519.69 | 236.9 | 2,553.15 | 1,191.24 | 3,932.52 |
| Dutton | 43.00 | 40.00 | 19,555.60 | 99.4 | 1,071.27 | 1,024.00 | 878.54 |
| Elmira | 38.00 | 38.00 | 38,223.01 | 199.2 | 2,746.84 | 1,334.03 | 1,662.47 |
| Elora | 40.00 | 40.00 | 39,212.62 | 195.1 | 2,102.66 | 1,270.64 | 1,782.95 |
| Embro | 60.00 | 75.00 | 18,095.48 | 42.0 | 452.65 | 910.43 | 821.16 |
| Etobicoke Twp. | 27.00 | 27.00 | 22,154.18 | 274.6 | 2,959.46 | 1,232.44 | 994.44 |
| Exeter | 41.00 | 41.00 | 42,933.46 | 153.7 | 1,656.48 | 1,242.29 | 1,945.87 |
| Fergus | 40.00 | 40.00 | 32,391.69 | 149.1 | 1,606.90 | 1,481.96 | 1,472.38 |
| Forest | 63.00 | 63.00 | 46.584,21 | 110.00 | 1,185,51 | 1,473.78 | 2,099.87 |
| Galt | 20.00 | 20.00 | 202,222.10 | 2,473.6 | 27,558.83 | 10,666.70 | 9,200.32 |
| Georgetown | 36.00 | 35.00 | 83,173.36 | 482.7 | 5,802.21 | 2,927.74 | 3,773.40 |
| Glencoe | | 78.35 | 26,365.68 | 10.4 | 112.08 | 128.72 | 245.57 |
| Goderich | 43.00 | 43.00 | 145,637.04 | 417.3 | 4,797.39 | 4,006.39 | 6,601.08 |
| Granton | 48.00 | 55.00 | 13,039.62 | 41.0 | 441.87 | 629.42 | 591.01 |
| Guelph | 19.00 | 19.00 | 189,850.31 | 3,358.00 | 38,290.29 | 13,247.73 | 8,636.64 |
| Hagersville | 34.00 | 36.00 | 37,916.76 | 229.6 | 2,474.47 | 1,395.86 | 1,718.87 |
| Hamilton | 14.00 | 14.00 | 632,263.87 | 17,415.5 | 195,192.93 | 27,935.34 | 28,495.66 |

ULE "19"

SYSTEM

23 of the Act—of Power Supplied to it by the Commission—the Amount Received by the Amount Remaining to be Credited or Charged to Each Municipality upon Power Supplied to it, in the Year Ending 31st October, 1920.

| Costs & Fixed Charges | | Sinking Fund | Total Cost of Power for year as provided to be paid under Section 23 of Act | Amount paid to the Commission by each Municipality | Amounts remaining to be credited or charged to each Municipality upon ascertainment of the actual cost of Power by annual adjustment | | Sinking Fund for the years mentioned hereunder charged as part of the cost of power in the year 1919-1920 |
|---|---|---|---|---|---|---|---|
| Renewals | Contingencies | | | | Credited | Charged | |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | |
| 550.23 | 37.49 | 441.55 | 5,117.36 | 5,691.61 | 574.25 | ..... | 1918-19 |
| 783.70 | 25.88 | ..... | 5,025.83 | 6,290.93 | 1,265.10 | ..... | ..... |
| 1,247.55 | 33.13 | ..... | 6,905.91 | 5,888.73 | ..... | $1,017.18 | ..... |
| 334.80 | 12.55 | 202.38 | 2,817.10 | 3,020.66 | 203.56 | ..... | 1916-17 |
| 564.17 | 37.83 | 430.73 | 5,268.98 | 5,554.74 | 285.76 | ..... | 1918-19 |
| 718.15 | 55.77 | 511.76 | 7,683.40 | 7,041.31 | ..... | 642.09 | 1918-19 |
| 859.78 | 26.22 | ..... | 5,730.63 | 6,048.61 | 317.98 | ..... | ..... |
| 952.03 | 22.22 | ..... | 4,656.15 | 5,962.70 | 1,306.55 | ..... | ..... |
| 1,007.63 | 26.09 | ..... | 5,946.05 | 7,013.37 | 1,067.32 | ..... | ..... |
| 1,613.74 | 194.99 | 1,233.50 | 20,172.81 | 20,244.69 | 71.88 | ..... | 1919-20 |
| 5,251.89 | 810.40 | 2,781.47 | 73,628.41 | 68,656.92 | ..... | 4,971.49 | 1916-17 |
| 634.21 | 6.67 | 464.60 | 3,300.94 | 2,393.92 | ..... | 907.02 | 1918-19 |
| 767.41 | 17.41 | ..... | 4,245.40 | 4,678.20 | 432.80 | ..... | ..... |
| 373.81 | 7.80 | ..... | 2,380.45 | 2,481.41 | 100.96 | ..... | ..... |
| 155.90 | 4.79 | ..... | 1,090.47 | 1,074.17 | ..... | 16.30 | ..... |
| 158.45 | 14.78 | 101.87 | 1,559.85 | 1,659.80 | 99.95 | ..... | 1918-19 |
| 4,950.16 | 408.73 | ..... | 47,261.43 | 56,234.88 | 8,973.45 | ..... | ..... |
| 24.39 | ..... | ..... | 701.01 | 1,488.93 | 787.92 | ..... | ..... |
| 1,091.65 | 36.72 | 607.48 | 7,326.10 | 6,949.18 | ..... | 376.92 | 1916-17 |
| 719.53 | 18.16 | ..... | 4,138.69 | 4,846.00 | 707.31 | ..... | ..... |
| 510.84 | 10.03 | ..... | 2,469.20 | 2,630.59 | 161.39 | ..... | ..... |
| 101.35 | 2.03 | ..... | 563.87 | 756.82 | 192.95 | ..... | ..... |
| 185.34 | 12.12 | ..... | 1,946.86 | 1,865.08 | ..... | 81.78 | ..... |
| 116.77 | 4.96 | 67.33 | 975.46 | 1,162,07 | 186.61 | ..... | 1916-17 |
| 647.37 | 9.81 | ..... | 3,063.33 | 2,933.44 | ..... | 129.89 | ..... |
| 767.23 | 45.32 | ..... | 6,376.04 | 7,770.32 | 1,394.28 | ..... | ..... |
| 85.33 | 3.87 | 122.56 | 750.00 | 981.75 | 231.75 | ..... | 1916-19 |
| 201.02 | 5.28 | ..... | 1,453.95 | 1,422.61 | ..... | 31.34 | ..... |
| 992.30 | 246.66 | 768.92 | 18,820.82 | 16,227.19 | ..... | 2,593.63 | 1919-20 |
| 2,158.35 | 50.67 | ..... | 9,885.93 | 7,951.61 | ..... | 1,934.32 | ..... |
| 461.81 | 21.26 | ..... | 3,456.88 | 3,934.70 | 477.82 | ..... | ..... |
| 877.23 | 42.60 | 576.18 | 7,239.35 | 8,170.56 | 931.21 | ..... | 1917-18 |
| 951.38 | 41.73 | 600.52 | 6,749.88 | 7,722.59 | 972.71 | ..... | 1916-17 |
| 444.45 | 8.98 | 349.04 | 2,986.71 | 2,972.11 | ..... | 14.60 | 1916-17 |
| 451.73 | 58.73 | ..... | 5,696.80 | 7,414.64 | 1,717.84 | ..... | ..... |
| 1,041.37 | 32.87 | ..... | 5,918.88 | 6,301.30 | 382.42 | ..... | ..... |
| 787.33 | 31.89 | 540.12 | 5,920.58 | 5,964.63 | 44.05 | ..... | 1916-17 |
| 1,107.41 | 23.53 | ..... | 5,890.10 | 6,890.78 | 1,000.68 | ..... | ..... |
| 4,659.01 | 529.03 | 3,635.39 | 56,249.28 | 54,473.23 | ..... | 1,776.05 | 1919-20 |
| 2,003.75 | 103.24 | 1,296.90 | 15,907.24 | 17,432.44 | 1,525.20 | ..... | 1917-18 |
| 130.50 | 2.22 | ..... | 619.09 | 819.41 | 200.32 | ..... | ..... |
| 3,511.62 | 89.25 | 1,894.95 | 20,900.68 | 17,720.59 | ..... | 3,180,09 | 1916-17 |
| 317.27 | 8.77 | ..... | 1,988.34 | 2,210.71 | 222.37 | ..... | ..... |
| 4,272.23 | 718.18 | 3,412.95 | 68,578.02 | 65,903.33 | ..... | 2,674.69 | 1919-20 |
| 928.34 | 49.10 | 532.10 | 7,098.74 | 7,992.70 | 893.96 | ..... | 1917-18 |
| 14,497.42 | 3,724.79 | 11,260.64 | 281,106.78 | 256,050.15 | ..... | 25,056.63 | 1919-20 |

SCHEDULE

Statement Showing the Amount to be Paid by Each Municipality as the Cost—Under Section Commission from Each Municipality on Account of Such Cost—and the Ascertainment (by Annual Adjustment) of the Actual Cost of

| Municipality | Interim Rates per Horse Power collected by Commission during year. | | Share of Capital Costs of System on which interest and Fixed charges are Payable | Average Horse Power Supplied in year after correction for Power Factor | Cost of Power to Commission | Share of Operating | |
|---|---|---|---|---|---|---|---|
| | To Dec. 31, 1919 | To Oct. 31, 1920 | | | | Operating Maintenance and Administrative Expenses | Interest |
| | $ c. | $ c. | $ c. | | $ c. | $ c. | $ c. |
| Harriston | 48.00 | 52.00 | 62,801.97 | 233.5 | 2,516.51 | 3,070.03 | 2,850.33 |
| Hensall | 47.00 | 55.00 | 25,161.37 | 55.4 | 597.08 | 633.74 | 1,142.58 |
| Hespeler | 21.00 | 21.00 | 34,055.30 | 379.4 | 4,088.93 | 1,802.92 | 1,549.54 |
| Highgate | 51.00 | 51.00 | 16,808.55 | 46.4 | 500.07 | 724.72 | 759.85 |
| Ingersoll | 23.00 | 21.00 | 90,732.00 | 1,057.0 | 11,391.66 | 5,343.61 | 4,054.52 |
| Kitchener | 19.00 | 19.00 | 386,675.68 | 6,054.9 | 71,255.74 | 21,086.70 | 17,585.61 |
| Lambeth | 50.00 | 85.00 | 8,896.73 | 20.5 | 220.94 | 333.78 | 404.92 |
| Listowel | 37.00 | 37.00 | 85,752.47 | 440.4 | 5,346.34 | 4,342.89 | 3,772.50 |
| London | 19.00 | 19.00 | 748,411.80 | 11,056.3 | 123,057.64 | 35,014.22 | 33,922.78 |
| London Railway Commission (L. & Pt. S. Ry.) | 12.00 45c per kwh | 15.00 1c per kwh | 146,349.08 | 1,197.5 | 12,905.87 | 17,016.96 | 6,612.17 |
| Lucan | 40.00 | 40.00 | 30,413.88 | 181.8 | 1,959.32 | 1,345.97 | 1,372.25 |
| Lynden | 40.00 | 50.00 | 23,866.56 | 92.9 | 1,001.21 | 989.22 | 1,077.29 |
| Markham | ..... | 77.74 | 21,379.84 | 20.4 | 470.51 | 45.95 | 568.08 |
| Milton | 28.00 | 28.00 | 81,940.11 | 720.7 | 8,247.24 | 2,690.81 | 3,727.83 |
| Milverton | 35.00 | 35.00 | 46,794.05 | 284.3 | 3,364.00 | 2,622.54 | 2,110.32 |
| Mimico | 25.00 | 21.00 | 24,510.01 | 303.8 | 3,274.15 | 1,004.89 | 1,100.21 |
| Mitchell | 36.00 | 36.00 | 30,589.05 | 182.6 | 1,967.94 | 1,558.38 | 1,362.60 |
| Moorefield | 63.00 | 70.00 | 13,688.20 | 26.5 | 285.60 | 469.31 | 622.30 |
| Mount Brydges | 50.00 | 70.00 | 10,632.65 | 24.5 | 264.05 | 410.70 | 483.92 |
| New Hamburg | 32.00 | 32.00 | 32,027.31 | 221.4 | 2,386.10 | 1,375.41 | 1,448.66 |
| New Toronto | 25.00 | 20.00 | 345,739.95 | 3,852.2 | 43,016.49 | 17,379.96 | 15,657.06 |
| Niagara Falls | 11.50 | 11.50 | 27,894.52 | 3,091.7 | 33,500.31 | 2,088.80 | 1,273.68 |
| Niagara-on-Lake | 28.00 | 28.00 | 7,107.59 | 165.8 | 1,786.89 | 1,895.46 | 313 58 |
| Norwich | 35.00 | 35.00 | 32,791.25 | 226.9 | 2,445.38 | 2,000.05 | 1,425.81 |
| Oil Springs | 38.00 | 43.00 | 29,140.11 | 113.2 | 1,220.00 | 981.53 | 1,317.76 |
| Otterville | 50.00 | 50.00 | 9,007.30 | 34.8 | 375.04 | 470.20 | 398.91 |
| Palmerston | 45.00 | 50.00 | 29,700.97 | 129.0 | 1,390.27 | 1,623.99 | 1,347.18 |
| Paris | 20.00 | 19.00 | 48,781.23 | 660.6 | 7,119.51 | 2,700.42 | 2,100.01 |
| Parkhill | ..... | 75.23 | 26,912.87 | 22.2 | 239.26 | 262.28 | 703.96 |
| Petrolia | 36.00 | 36.00 | 78,874.88 | 463.6 | 5,296.38 | 3,596.52 | 3,553.32 |
| Petersburg & St. Agatha District | (Consumer's | Rates) | 13,710.35 | 19.5 | 210.15 | 622.51 | 622.99 |
| Plattsville | 60.00 | 65.00 | 26,075.86 | 79.5 | 856.80 | 894.34 | 1,173.07 |
| Port Credit | 25.00 | 23.00 | 8,496.50 | 90.4 | 974.27 | 491.26 | 377.69 |
| Port Stanley | 53.03 | 53.00 | 38,117.60 | 165.4 | 1,782.58 | 2,337.44 | 1,715.06 |
| Preston | 19.00 | 19.00 | 105,765.36 | 1,418.9 | 15,291.97 | 5,769.51 | 4,811.35 |
| Princeton | 70.00 | 85.00 | 7,779.92 | 11.8 | 127.17 | 216.83 | 352.21 |
| Ridgetown | 47.00 | 47.00 | 39,694.73 | 162.6 | 1,752.39 | 1,988.40 | 1,787.81 |
| Rockwood | 38.00 | 55.00 | 12,606.80 | 50.4 | 543.18 | 661.21 | 568.49 |
| Rodney | 63.00 | 63.00 | 15,342.87 | 53.2 | 573.36 | 659.83 | 697.39 |
| St. George | 45.00 | 45.00 | 15,699.38 | 58.1 | 626.17 | 476.23 | 704.37 |
| St. Jacobs | 32.00 | 32.00 | 11,180.95 | 68.3 | 736.09 | 566.71 | 502.97 |

"19"—*(Continued)*

23 of the Act—of Power Supplied to it by the Commission—the Amount Received by the Amount Remaining to be Credited or Charged to Each Municipality Upon Power Supplied to it in the year ending October 31st, 1920.

| Costs & Fixed Charges | | | Total Cost of Power for year as provided to be paid under Section 23 of Act | Amount paid to the Commission by each Municipality | Amounts remaining to be credited or charged to each Municipality upon ascertainment of the actual cost of Power by annual adjustment | | Sinking Fund for the years mentioned hereunder charged as part of the cost of power in the year 1919-1920 |
|---|---|---|---|---|---|---|---|
| Renewals | Contingencies | Sinking Fund | | | Credited | Charged | |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | |
| 1,502.06 | 49.94 | ..... | 9,988.87 | 11,143.62 | 1,154.75 | ..... | ..... |
| 617.51 | 11.85 | ..... | 3,002.76 | 2,985.65 | ..... | 17.11 | ..... |
| 790.56 | 81.14 | 612.33 | 8,925.42 | 8,370.85 | ..... | 554.57 | 1919-20 |
| 398.01 | 9.92 | ..... | 2,392.57 | 2,364.81 | ..... | 27.76 | ..... |
| 2,068.38 | 226.06 | 1,602.23 | 24,686.46 | 23,660.68 | ..... | 1,025.78 | 1919-20 |
| 8,582.13 | 1,294.98 | 6,949.31 | 126,754.47 | 122,730.47 | ..... | 4,024.00 | 1919-20 |
| 218.69 | 4.38 | ..... | 1,182.71 | 1,626.04 | 443.33 | ..... | ..... |
| 1,953.00 | 94.19 | ..... | 15,508.92 | 16,721.34 | 1,212.42 | ..... | ..... |
| 16,703.88 | 2,364.69 | 13,405.27 | 224,468.48 | 213,970.95 | ..... | 10,497.53 | 1919-20 |
| 3,383.64 | 256.11 | 2,546.90 | 42,721.65 | 40,919.60 | ..... | 1,802.05 | 1916-17 |
| 721.67 | 38.88 | ..... | 5,438.09 | 7,214.96 | 1,776.87 | ..... | ..... |
| 585.18 | 19.87 | ..... | 3,672.77 | 4,387.22 | 714.45 | ..... | ..... |
| 311.81 | ..... | ..... | 1,396.35 | 1,587.82 | 191.47 | ..... | ..... |
| 1,842.54 | 154.14 | 913.90 | 17,576.46 | 20,313.66 | 2,737.20 | ..... | 1917-18 |
| 1,082.37 | 60.80 | ..... | 9,240.03 | 9,993.94 | 753.91 | ..... | ..... |
| 499.77 | 64.97 | 289.77 | 6,233.76 | 6,578.41 | 344.65 | ..... | 1918-19 |
| 699.13 | 39.05 | 538.46 | 6,165.56 | 6,573.90 | 408.34 | ..... | 1919-20 |
| 334.46 | 5.66 | ..... | 1,717.33 | 1,820.66 | 103.33 | ..... | ..... |
| 261.36 | 5.24 | ..... | 1,425.27 | 1,492.82 | 67.55 | ..... | ..... |
| 755.98 | 47.35 | 572.47 | 6,585.97 | 6,840.35 | 254.38 | ..... | 1919-20 |
| 7,273.73 | 823.88 | 1,177.75 | 85,328.87 | 81,424.41 | ..... | 3,904.46 | 1916-17 |
| 699.06 | 661.23 | ..... | 38,223.08 | 35,734.47 | ..... | 2,488.61 | ..... |
| 172.11 | 35.46 | ..... | 4,203.50 | 4,592.13 | 388.63 | ..... | ..... |
| 748.86 | 48.53 | 487.48 | 7,156.11 | 7,940.76 | 784.65 | ..... | 1918-19 |
| 676.84 | 24.21 | ..... | 4,220.34 | 4,504.08 | 283.74 | ..... | ..... |
| 213.78 | 7.44 | ..... | 1,465.37 | 1,679.22 | 213.85 | ..... | ..... |
| 704.96 | 27.59 | ..... | 5,093.99 | 6,356.36 | 1,262.37 | ..... | ..... |
| 1,070.51 | 141.28 | 424.14 | 13,555.87 | 12,662.28 | ..... | 893.59 | 1916-17 |
| 382.52 | 4.75 | ..... | 1,592.77 | 1,646.30 | 53.53 | ..... | ..... |
| 1,760.15 | 99.15 | ..... | 14,305.52 | 16,990.96 | 2,685.44 | ..... | ..... |
| 338 42 | 4.17 | 254.46 | 2,052.70 | 1,360.77 | ..... | 691.93 | 1918-19 |
| 633.96 | 17.00 | 461.85 | 4,037.02 | 5,087.71 | 1,050.69 | ..... | 1916-17 |
| 181.78 | 19.33 | 98.21 | 2,142.54 | 2,111.55 | ..... | 30.99 | 1918-19 |
| 907.40 | 35.37 | 624.20 | 7,402.05 | 8,766.11 | 1,364.06 | ..... | 1918-19 |
| 2,416.67 | 303.46 | 1,901.30 | 30,494.26 | 27,059.16 | ..... | 3,435.10 | 1919-20 |
| 191.84 | 2.52 | 186.96 | 1,077.53 | 867.73 | ..... | 209.80 | 1916-17 |
| 914.56 | 34.77 | ..... | 6,477.93 | 7,515.43 | 1,037.50 | ..... | ..... |
| 304.99 | 10.78 | 217.11 | 2,305.76 | 2,461.24 | 155.48 | ..... | 1917-18 |
| 371.86 | 11.38 | ..... | 2,313.82 | 3,348.85 | 1,035.03 | ..... | ..... |
| 379.38 | 12.42 | ..... | 2,198.57 | 2,321.23 | 122.66 | ..... | ..... |
| 263.98 | 14.60 | ..... | 2,084.35 | 2,186.39 | 102.04 | ..... | ..... |

SCHEDULE

Statement Showing the Amount to be Paid by Each Municipality as the Cost—Under Section Commission from Each Municipality on Account of Such Cost—and the Ascertainment (by Annual Adjustment) of the Actual Cost

| Municipality | Interim Rates per Horse Power collected by Commission during year. | | Share of Capital Costs of System on which interest and Fixed charges are Payable | Average Horse Power Supplied in year after correction for Power Factor | Cost of Power to Commission | Share of Operating | |
|---|---|---|---|---|---|---|---|
| | To Dec. 31, 1919 | To Oct. 31, 1920 | | | | Operating Maintenance and Administrative Expenses | Interest |
| | $ c. | $ c. | $ c. | | $ c. | $ c. | $ c. |
| St. Mary's | 28.00 | 28.00 | 83,744.48 | 623.8 | 6,722.91 | 5,649.87 | 3,799.43 |
| St. Thomas | 24.00 | 24.00 | 214,019.28 | 2,373.7 | 26,482.18 | 12,816.34 | 9,682.82 |
| Sarnia | 38.00 | 36.00 | 474,305.52 | 2,690.0 | 32,291.04 | 19,756.08 | 21,375.47 |
| Seaforth | 38.00 | 36.00 | 67,920.92 | 336.5 | 3,626.57 | 2,793.07 | 3,063.50 |
| Scarboro Twp. | ..... | 25.00 | 15,181.39 | 48.5 | 1,118.50 | 143.19 | 403.37 |
| Simcoe | 32.00 | 28.00 | 23,659.69 | 186.7 | 2,012.13 | 870.63 | 1,027.65 |
| Springfield | 65.00 | 65.00 | 11,630.04 | 30.3 | 326.56 | 632.53 | 527.47 |
| Stamford Twp. | 15.00 | 15.00 | 6,004.87 | 354.2 | 3,817.34 | 1,029.47 | 273.87 |
| Stratford | 25.00 | 25.00 | 190,818.72 | 1,766.1 | 19,993.86 | 11,042.32 | 8,613.72 |
| Strathroy | 42.00 | 40.00 | 73,335.67 | 329.0 | 3,545.75 | 1,787.31 | 3,335.45 |
| Streetsville | (Consumer | 's Rates) | 35,021.49 | 220.8 | 2,464.15 | 1,516.78 | 1,557.79 |
| Tavistock | 36.00 | 35.00 | 48,253.68 | 254.2 | 2,859.60 | 2,205.91 | 2,173.37 |
| Thamesford | 50.00 | 55.00 | 20,477.74 | 84.1 | 906.37 | 946.02 | 931.46 |
| Thamesville | 50.00 | 60.00 | 15,583.42 | 54.0 | 581.98 | 741.06 | 705.24 |
| Thorndale | 50.00 | 60.00 | 19,562.31 | 72.2 | 778.12 | 1,150.97 | 880.03 |
| Tilbury | 45.00 | 50.00 | 21,267.24 | 91.0 | 980.74 | 943.66 | 982.76 |
| Tillsonburg | 32.00 | 30.00 | 84,358.87 | 663.5 | 7,150.76 | 4,700.46 | 3,783.66 |
| Toronto | 14.50 | 14.50 | 3,106,915.33 | 56,620.3 | 619,216.40 | 90,080.78 | 141,683.16 |
| Toronto Twp. | 25.00 | 25.00 | 17,738.96 | 204.2 | 2,200.73 | 1,144.84 | 794.05 |
| Walkerville | 36.00 | 36.00 | 563,080.74 | 3,327.9 | 41,865.92 | 19,127.70 | 25,550.65 |
| Wallaceburg | 38.00 | 38.00 | 138,733.48 | 806.6 | 8,843.90 | 5,789.89 | 6,340.95 |
| Waterdown | 26.00 | 26.00 | 15,672.65 | 107.2 | 1,155.34 | 755.59 | 703.59 |
| Waterford | 39.00 | 33.00 | 18,497.12 | 132.0 | 1,422.61 | 883.88 | 807.26 |
| Waterloo | 21.00 | 20.00 | 79,498.94 | 1,185.2 | 12,773.31 | 4,351.74 | 3,615.81 |
| Watford | 65.00 | 85.00 | 39,397.07 | 57.0 | 614.30 | 1,274.37 | 1,789.66 |
| Welland | 14.00 | 14.00 | 119,945.00 | 3,077.5 | 33,167.27 | 3,438.05 | 5,466.58 |
| Wellesley | 39.00 | 39.00 | 28,051.31 | 117.2 | 1,263.10 | 1,045.39 | 1,268.63 |
| Weston | 25.00 | 23.00 | 88,435.79 | 983.3 | 10,597.36 | 3,795.68 | 4,029.07 |
| West Lorne | 55.00 | 55.00 | 18,128.60 | 81.7 | 880.51 | 964.14 | 823.52 |
| Windsor | 36.00 | 36.00 | 547,957.18 | 3,240.8 | 38,407.21 | 19,328.98 | 24,864.23 |
| Woodbridge | 33.00 | 31.00 | 24,667.87 | 152.7 | 1,645.70 | 1,149.63 | 1,113.58 |
| Woodstock | 20.00 | 20.00 | 100,992.42 | 1,584.7 | 17,978.85 | 7,183.89 | 4,482.80 |
| Wyoming | 38.00 | 60.00 | 13,115.64 | 37.2 | 400.92 | 509.16 | 594.32 |
| Zurich | 69.00 | 60.00 | 30,795.46 | 61.0 | 657.41 | 615.38 | 1,398.88 |
| Totals—Municipalities | ..... | ..... | 12,060,529.96 | ..... | 1,684,850.96 | 504,908.30 | 543,155.88 |
| Totals—Companies | ..... | ..... | 2,244,062.64 | ..... | 281,453.38 | 80,190.33 | 101,703.49 |
| Non-Operating Capital | ..... | ..... | 188,763.09 | ..... | ..... | ..... | ..... |
| Grand Totals | ..... | ..... | 14,493,352.69 | ..... | 1,966,304.34 | 585,098.63 | 644,859.37 |

"19"—*Continued*

23 of the Act—of Power Supplied to it by the Commission—The Amount Received by the Amount Remaining to be Credited or Charged to Each Municipality Upon of Power Supplied to it in the year ending 31st October, 1920

| Costs & Fixed Charges | | Sinking Fund | Total Cost of Power for year as provided to be paid under Section 23 of Act | Amount paid to the Commission by each Municipality | Amounts remaining to be credited or charged to each Municipality upon ascertainment of the actual cost of Power by annual adjustment | | Sinking Fund for the years mentioned hereunder charged as part of the cost of power in the year 1919-1920 |
|---|---|---|---|---|---|---|---|
| Renewals | Contingencies | | | | Credited | Charged | |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | |
| 1,842.93 | 133.41 | 1,501.42 | 19,649.97 | 17,467.40 | ..... | 2,182.57 | 1919-20 |
| 4,827.90 | 507.67 | 3,826.37 | 58,143.28 | 58,224.83 | 81.55 | ..... | 1919-20 |
| 10,628.89 | 575.31 | ..... | 84,626.79 | 101,025.29 | 16,398.50 | ..... | ..... |
| 1,591.58 | 71.97 | 1,210.61 | 12,357.30 | 12,242.70 | ..... | 114.60 | 1919-20 |
| 221.37 | ..... | ..... | 1,886.43 | 1,213.32 | ..... | 673.11 | ..... |
| 540.83 | 39.93 | ..... | 4,491.17 | 5,356.51 | 865.34 | ..... | ..... |
| 285.00 | 6.48 | ..... | 1,778.04 | 1,857.35 | 79.31 | ..... | ..... |
| 150.31 | 75.75 | ..... | 5,346.74 | 5,002.85 | ..... | 343.89 | ..... |
| 4,256.27 | 377.72 | 3,403.88 | 47,687.77 | 45,112.34 | ..... | 2,575.43 | 1919-20 |
| 1,773.68 | 70.36 | 1,189.60 | 11,702.15 | 12,801.35 | 1,099.20 | ..... | 1916-17 |
| 792.67 | 47.22 | 588.05 | 6,966.66 | 9,593.54 | 2,626.88 | ..... | 1919-20 |
| 1,125.00 | 54.37 | ..... | 8,418.25 | 9,065.03 | 646.78 | ..... | ..... |
| 496.66 | 17.98 | 258.81 | 3,557.30 | 4,541.28 | 983.98 | ..... | 1916-17 |
| 364.92 | 11.55 | ..... | 2,404.75 | 3,150.99 | 746.24 | ..... | ..... |
| 470.50 | 15.44 | 517.84 | 3,812.90 | 4,199.53 | 386.63 | ..... | 1916-17 |
| 502.07 | 19.46 | ..... | 3,428.69 | 4,379.07 | 950.38 | ..... | ..... |
| 1,978.14 | 141.90 | 1,495.19 | 19,250.11 | 19,396.74 | 146.63 | ..... | 1919-20 |
| 58,211.55 | 12,109.61 | 46,964.50 | 968,266.00 | 829,994.45 | ..... | 138,271.55 | 1919-20 |
| 378.17 | 43.67 | 219.13 | 4,780.59 | 5,030.40 | 249.81 | ..... | 1917-18 |
| 11,742.86 | 711.74 | 13,787.19 | 112,786.06 | 126,172.52 | 13,386.46 | ..... | 1916-17 |
| 3,149.48 | 172.51 | ..... | 24,295.83 | 30,800.85 | 6,505.02 | ..... | ..... |
| 379.13 | 22.92 | 278.05 | 3,294.62 | 2,745.00 | ..... | 549.62 | 1919-20 |
| 426.66 | 28.23 | ..... | 3,568.64 | 4,226.25 | 657.61 | ..... | ..... |
| 1,775.15 | 253.49 | 1,428.87 | 24,198.37 | 23,962.57 | ..... | 235.80 | 1919-20 |
| 958.88 | 12.19 | ..... | 4,649.40 | 4,449.16 | ..... | 200.24 | ..... |
| 3,000.32 | 658.19 | ..... | 45,730.41 | 43,084.92 | ..... | 2,645.49 | ..... |
| 675.58 | 25.06 | ..... | 4,277.76 | 4,520.63 | 242.87 | ..... | ..... |
| 1,933.74 | 210.30 | 1,469.48 | 22,035.63 | 22,928.48 | 892.85 | ..... | 1919-20 |
| 435.24 | 17.47 | ..... | 3,120.88 | 4,280.36 | 1,159.48 | ..... | ..... |
| 11,425.82 | 693.11 | 10,485.14 | 105,204.49 | 120,649.36 | 15,444.87 | ..... | 1916-17 |
| 568.08 | 32.66 | 302.32 | 4,811.97 | 4,740.81 | ..... | 71.16 | 1916-17 |
| 2,225.09 | 338.92 | 1,771.47 | 33,981.02 | 32,593.15 | ..... | 1,387.87 | 1919-20 |
| 310.95 | 7.96 | ..... | 1,823.31 | 2,100.12 | 276.81 | ..... | ..... |
| 757.22 | 13.04 | ..... | 3,441.93 | 3,759.68 | 317.75 | ..... | ..... |
| 259,090.06 | 32,360.68 | 155,794.96 | 3,180,160.84 | 3,067,479.83 | 111,577.62 | 224,258.63 | ..... |
| 51,429.06 | 5,139.32 | 39,774.65 | 559,690.23 | 570,904.84 | *11,214.61 | ..... | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 310,519.12 | 37,500.00 | 195,569.61 | 3,739,851.07 | 3,638,384.67 | ..... | ..... | ..... |

*Note:—Transferred to Credit of Contingency Reserve.

SCHED-

NIAGARA

Statement Showing the Net Credit or Charge to each Municipality in Respect of Power ments Made and Interest Added During the Year—Also the Net Amount in the Year ending 31st October 1920. And the Accumulated Amount Stand-

| Municipality | Date Commenced Operating | Net Credit or Charge at 31st October, 1919 | |
|---|---|---|---|
| | | Credit | Charge |
| | | $ c. | $ c. |
| Acton | Jan. 1913 | 2,437 39 | |
| Ailsa Craig | Jan. 1916 | 1,219 01 | |
| Aylmer | Mar. 1918 | | 583 68 |
| Ayr | Jan. 1915 | | 1,991 28 |
| Baden | May 1912 | 2,268 75 | |
| Beachville | Aug. 1912 | 4,966 45 | |
| Blenheim | Nov. 1915 | | 3,230 25 |
| Bolton | Feb. 1915 | | 4,785 94 |
| Bothwell | Sept. 1915 | | 3,987 14 |
| Brampton | Nov. 1911 | 16,921 43 | |
| Brantford | Feb. 1914 | 8,925 96 | |
| Brigden | Jan. 1918 | | 1,382 91 |
| Burford | June 1915 | | 3,162 87 |
| Burgessville | Nov. 1916 | 721 12 | |
| Caledonia | Oct. 1912 | 300 04 | |
| Chatham | Feb. 1915 | 1,670 51 | |
| Clinton | Mar. 1914 | | 1,096 00 |
| Comber | May 1915 | | 4,466 34 |
| Chippawa | Sept. 1919 | | 93 42 |
| Dashwood | Sept. 1917 | 247 07 | |
| Delaware | Mar. 1915 | | 436 33 |
| Dereham Twp | Sept. 1919 | | 224 84 |
| Dorchester | Dec. 1914 | 652 49 | |
| Drayton | Mar. 1918 | | 510 46 |
| Dresden | April 1915 | | 636 33 |
| Drumbo | Dec. 1914 | | 953 79 |
| Dublin | Oct. 1917 | | 395 88 |
| Dundas | Jan. 1911 | | 1,055 87 |
| Dunnville | June 1918 | | 6,788 99 |
| Dutton | Sept. 1915 | | 74 66 |
| Elmira | Nov. 1913 | 355 80 | |
| Elora | Nov. 1914 | | 1,055 42 |
| Embro | Jan. 1915 | | 3,815 80 |
| Etobicoke | Aug. 1917 | 2,083 36 | |
| Exeter | June 1916 | | 2,903 84 |
| Fergus | Nov. 1914 | | 1,633 80 |
| Forest | Mar. 1917 | | 361 01 |
| Galt | May 1911 | 28,200 74 | |
| Gleneoe | Aug. 1920 | | |
| Georgetown | Sept. 1913 | 1,929 61 | |
| Goderich | Feb. 1914 | | 10,336 47 |
| Granton | July 1916 | | 347 69 |
| Guelph | Dec. 1910 | 26,066 37 | |
| Hagersville | Sept. 1913 | | 1,360 50 |
| Hamilton | Feb. 1911 | 619 02 | |
| Harriston | July 1916 | | 4,426 38 |
| Hensall | Jan. 1917 | | 1,589 06 |

CLE "20"

SYSTEM

Supplied to it to 31st October 1919. The Cash Receipts and Payments Thereon, Adjust-
Credited or Charged to Each Municipality in Respect of Power Supplied
ing as a Credit or Charge to each Municipality at 31st October 1920

| Cash Receipts and Payments on account of such credits and charges also adjustments made during the year | | Interest at 4% per annum added during the year | | Net Amount credited or charged in respect of power supplied in the year ending 31st October, 1920 | | Accumulated amount standing as a credit or charge on 31st October 1920 | |
|---|---|---|---|---|---|---|---|
| Credited | Charged | Credited | Charged | Credited | Charged | Credit | Charge |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| ..... | ..... | 97 50 | ..... | 574 25 | ..... | 3,109 14 | ..... |
| ..... | ..... | 48 76 | ..... | 1,265 10 | ..... | 2,532 87 | ..... |
| 583 68 | ..... | ..... | ..... | ..... | 1,017 18 | ..... | 1,017 18 |
| 723 21 | ..... | ..... | 68 38 | 203 56 | ..... | ..... | 1,132 89 |
| ..... | ..... | 90 75 | ..... | 285 76 | ..... | 2,645 26 | ..... |
| ..... | ..... | 198 66 | ..... | ..... | 642 09 | 4,523 02 | ..... |
| 1,024 00 | ..... | ..... | 96 03 | 317 98 | ..... | ..... | 1,984 30 |
| ..... | ..... | ..... | 191 44 | 1,306 55 | ..... | ..... | 3,670 83 |
| 1,567 02 | ..... | ..... | 140 07 | 1,067 32 | ..... | ..... | 1,492 87 |
| ..... | ..... | 676 86 | ..... | 71 88 | ..... | 17,670 17 | ..... |
| ..... | ..... | 357 04 | ..... | ..... | 4,971 49 | 4,311 51 | ..... |
| ..... | ..... | ..... | 55 32 | 432 80 | ..... | ..... | 1,005 43 |
| ..... | ..... | ..... | 126 51 | 100 96 | ..... | ..... | 3,188 42 |
| ..... | ..... | 28 85 | ..... | ..... | 16 30 | 733 67 | ..... |
| ..... | ..... | 12 00 | ..... | 99 95 | ..... | 411 99 | ..... |
| ..... | ..... | 66 82 | ..... | 8,973 45 | ..... | 10,710 78 | ..... |
| 1,117 92 | ..... | ..... | 21 92 | ..... | 376 92 | ..... | 376 92 |
| ..... | ..... | ..... | 178 65 | 707 31 | ..... | ..... | 3,937 68 |
| ..... | ..... | ..... | 3 74 | 787 92 | ..... | 690 76 | ..... |
| ..... | ..... | 9 88 | ..... | 161 39 | ..... | 418 34 | ..... |
| ..... | ..... | ..... | 17 45 | 192 95 | ..... | ..... | 260 83 |
| ..... | ..... | ..... | 8 99 | ..... | 81 78 | ..... | 315 61 |
| ..... | ..... | 26 10 | ..... | 186 61 | ..... | 865 20 | ..... |
| 510 46 | ..... | ..... | ..... | ..... | 129 89 | ..... | 129 89 |
| ..... | ..... | ..... | 25 45 | 1,394 28 | ..... | 732 50 | ..... |
| 100 00 | ..... | ..... | 37 08 | 231 75 | ..... | ..... | 659 12 |
| ..... | ..... | ..... | 15 83 | ..... | 31 34 | ..... | 443 05 |
| ..... | ..... | ..... | 42 23 | ..... | 2,593 63 | ..... | 3,691 73 |
| 2,062 26 | ..... | ..... | 271 56 | ..... | 1,934 32 | ..... | 6,932 61 |
| 74 66 | ..... | ..... | ..... | 477 82 | ..... | 477 82 | ..... |
| ..... | ..... | 14 23 | ..... | 931 21 | ..... | 1,301 24 | ..... |
| 1,068 96 | ..... | ..... | 13 54 | 972 71 | ..... | 972 71 | ..... |
| 763 15 | ..... | ..... | 138 09 | ..... | 14 60 | ..... | 3,205 34 |
| ..... | ..... | 83 33 | ..... | 1,717 84 | ..... | 3,884 53 | ..... |
| 2,977 15 | ..... | ..... | 73 31 | 382 42 | ..... | 382 42 | ..... |
| ..... | ..... | ..... | 65 35 | 44 05 | ..... | ..... | 1,655 10 |
| ..... | ..... | ..... | 14 44 | 1,000 68 | ..... | 625 23 | ..... |
| ..... | ..... | 1,128 03 | ..... | ..... | 1,776 05 | 27,552 79 | ..... |
| ..... | ..... | ..... | ..... | 200 32 | ..... | 200 32 | ..... |
| ..... | ..... | 77 18 | ..... | 1,525 20 | ..... | 3,531 99 | ..... |
| 5,335 97 | ..... | ..... | 286 69 | ..... | 3,180 09 | ..... | 8,467 28 |
| ..... | ..... | ..... | 13 91 | 222 37 | ..... | ..... | 139 23 |
| ..... | ..... | 1,042 65 | ..... | ..... | 2,674 69 | 24,434 33 | ..... |
| 1,020 00 | ..... | ..... | 35 95 | 893 96 | ..... | 517 51 | ..... |
| ..... | ..... | 24 76 | ..... | ..... | 25,056 63 | ..... | 24,412 85 |
| ..... | ..... | ..... | 177 06 | 1,154 75 | ..... | ..... | 3,448 69 |
| 1,149 06 | ..... | ..... | 41 65 | ..... | 17 11 | ..... | 498 76 |

SCHEDULE "20"—

Statement Showing the Net Credit or Charge to each Municipality in Respect of Power ments Made and Interest Added During the Year—Also the Net Amount Credited 31st October 1920. And the Accumulated Amount Standing as

| Municipality | Date Commenced Operating | Net Credit or Charge at 31st October, 1919 | |
|---|---|---|---|
| | | Credit | Charge |
| | | $ c. | $ c. |
| Hespeler | Feb. 1911 | 5,319 54 | |
| Highgate | Dec. 1916 | | 594 88 |
| Ingersoll | May 1911 | 12,252 82 | |
| Kitchener | Jan. 1911 | 27,942 60 | |
| Lambeth | April 1915 | | 873 90 |
| Listowel | June 1916 | 778 15 | |
| London | Jan. 1911 | 106.334 71 | |
| London Railway Commission(London & Pt. Stanley Ry.) | Aug. 1914 | | 23,325 11 |
| Lucan | Feb. 1915 | 2,601 88 | |
| Lynden | Nov. 1915 | | 3,205 52 |
| Milton | April 1913 | | 662 97 |
| Milverton | June 1916 | 977 27 | |
| Mimico | May 1912 | 3,286 33 | |
| Mitchell | Sept. 1911 | 1,708 89 | |
| Moorefield | Mar. 1918 | | 205 17 |
| Mount Brydges | Mar. 1915 | | 416 78 |
| Markham | April 1920 | | |
| Niagara-on-the-Lake | Aug. 1919 | 47 72 | |
| Niagara Falls | Dec. 1915 | 7,276 83 | |
| New Hamburg | Mar. 1911 | | 2,255 16 |
| New Toronto | Feb. 1914 | 29,644 64 | |
| Norwich | May 1912 | 2,003 65 | |
| Oil Springs | Feb. 1918 | | 514 79 |
| Otterville | Feb. 1916 | 122 81 | |
| Palmerston | July 1916 | | 1,847 78 |
| Paris | Feb. 1914 | 3,303 56 | |
| Parkhill | May 1920 | | |
| Petrolia | May 1916 | | 2,707 59 |
| Plattsville | Dec. 1914 | | 4,330 51 |
| Port Credit | Aug. 1912 | 1,753 99 | |
| Port Stanley | April 1912 | | 491 60 |
| Preston | Jan. 1911 | 15,913 87 | |
| Princeton | Jan. 1915 | | 1,528 63 |
| Ridgetown | Dec. 1915 | 505 69 | |
| Rockwood | Sept. 1913 | | 1,543 92 |
| Rodney | Feb. 1917 | 296 19 | |
| St. George | Sept. 1915 | 58 44 | |
| St. Jacobs | Sept. 1917 | 154 71 | |
| St. Marys | May 1911 | 1,688 37 | |
| St. Thomas | April 1911 | 24,718 14 | |
| Sarnia | Dec. 1916 | 6,317 28 | |
| Seaforth | Nov. 1911 | 7,956 19 | |
| Scarboro Township | Aug. 1918 | | |
| Simcoe | April 1915 | 3,479 07 | |
| Springfield | Aug. 1917 | 337 96 | |
| Stamford Township | Nov. 1916 | 3,555 12 | |

*Continued.*

Supplied to it to 31st October 1919. The Cash Receipts and Payments Thereon, Adjustor Charged to Each Municipality in Respect of Power Supplied in the Year Ending a Credit or Charge to each Municipality at 31st October, 1920

| Cash Receipts and Payments on account of such credits and charges also adjustments made during the year | | Interest at 4% per annum added during the year | | Net Amount credited or charged in respect of power supplied in the year ending 31st October, 1920 | | Accumulated amount standing as a credit or charge on 31st October 1920 | |
|---|---|---|---|---|---|---|---|
| Credited | Charged | Credited | Charged | Credited | Charged | Credit | Charge |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| | | 212 78 | | | 554 57 | 4,977 75 | |
| 594 88 | | | | | 27 76 | | 27 76 |
| | | 490 11 | | | 1,025 78 | 11,717 15 | |
| | | 1,117 70 | | | 4,024 00 | 25,036 30 | |
| | | | 34 96 | 443 33 | | | 465 53 |
| | 787 27 | 20 08 | | 1,212 42 | | 1,223 38 | |
| | | 4,253 39 | | | 10,497 53 | 100,090 57 | |
| 24,013 33 | | | 688 22 | | 1,802 05 | | 1,802 05 |
| | | 104 08 | | 1,776 87 | | 4,482 83 | |
| 1,126 80 | | | 124 35 | 714 45 | | | 1,488 62 |
| | | | 26 52 | 2,737 20 | | 2,047 71 | |
| | | 39 09 | | 753 91 | | 1,770 27 | |
| | | 131 45 | | 344 65 | | 3,762 43 | |
| | | 68 36 | | 408 34 | | 2,185 59 | |
| 205 17 | | | | 103 33 | | 103 33 | |
| 402 19 | | | 9 43 | 67 55 | | 43 53 | |
| | | | | 191 47 | | 191 47 | |
| | | 1 91 | | 388 63 | | 438 26 | |
| | | 291 07 | | | 2,488 61 | 5,079 29 | |
| 1,089 23 | | | 71 23 | 254 38 | | | 982 78 |
| | | 1,185 79 | | | 3,904 46 | 26,925 97 | |
| | | 80 15 | | 784 65 | | 2,868 45 | |
| | | | 20 59 | 283 74 | | | 251 64 |
| | | 4 91 | | 213 85 | | 341 57 | |
| | | | 73 91 | 1,262 37 | | | 659 32 |
| | | 132 14 | | | 893 59 | 2,542 11 | |
| | | | | 53 53 | | 53 53 | |
| | | | 108 30 | 2,685 44 | | | 130 45 |
| 2,000 00 | | | 137 03 | 1,050 69 | | | 1,416 85 |
| | | 70 16 | | | 30 99 | 1,793 16 | |
| 457 55 | | | 11 13 | 1,364 06 | | 1,318 88 | |
| | | 636 55 | | | 3,435 10 | 13,115 32 | |
| 750 00 | | | 57 08 | | 209 80 | | 1,045 51 |
| | 505 69 | | | 1,037 50 | | 1,037 50 | |
| | | | 61 76 | 155 48 | | | 1,450 20 |
| | | 11 85 | | 1,035 03 | | 1,343 07 | |
| | | 2 34 | | 122 66 | | 183 44 | |
| | 42 05 | 5 60 | | 102 04 | | 220 30 | |
| | | 67 53 | | | 2,182 57 | | 426 67 |
| | | 988 73 | | 81 55 | | 25,788 42 | |
| 177 37 | | 255 84 | | 16,398 50 | | 23,148 99 | |
| | | 318 25 | | | 114 60 | 8,159 84 | |
| | | | | | 673 11 | | 673 11 |
| | | 139 16 | | 865 34 | | 4,483 57 | |
| | | 13 52 | | 79 31 | | 430 79 | |
| | | 142 20 | | | 343 89 | 3,353 43 | |

SCHEDULE "20"—

Statement Showing the Net Credit or Charge to each Municipality in Respect of Power ments Made and Interest Added During the Year—Also the Net Amount Credited 31st October, 1920. And the Accumulated Amount Standing as

| Municipality | Date Commenced Operating | Net Credit or Charge at 31st October, 1919 | |
|---|---|---|---|
| | | Credit | Charge |
| | | $ c. | $ c. |
| Stratford | Jan. 1911 | 25,401 19 | |
| Strathroy | Dec. 1914 | 8,664 40 | |
| Streetsville | | | |
| Tavistock | Nov. 1916 | 3,666 36 | |
| Thamesford | Feb. 1914 | | 1,496 05 |
| Thamesville | Oct. 1915 | | 2,025 13 |
| Thorndale | Mar. 1914 | | 1,288 82 |
| Tilbury | April 1915 | | 5,258 98 |
| Tillsonburg | Aug. 1911 | 3,129 01 | |
| Toronto | June 1911 | 27,435 97 | |
| Toronto Township | Aug. 1913 | 706 34 | |
| Walkerville | Nov. 1914 | 6,146 63 | |
| Wallaceburg | Feb. 1915 | | 2,159 69 |
| Waterdown | Nov. 1911 | | 1,289 17 |
| Waterford | April 1915 | 2,662 20 | |
| Waterloo | Dec. 1910 | 8,763 88 | |
| Watford | Sept. 1917 | | 3,867 35 |
| Welland | Sept. 1917 | 9,448 82 | |
| Wellesley | Nov. 1916 | 1,074 97 | |
| West Lorne | Jan. 1917 | 381 82 | |
| Weston | Aug. 1911 | 8,986 87 | |
| Windsor | Oct. 1914 | | 11,127 54 |
| Woodbridge | Dec. 1914 | 244 68 | |
| Woodstock | Jan. 1911 | 19,020 65 | |
| Wyoming | Nov. 1916 | | 2,107 67 |
| Zurich | Sept. 1917 | 1,293 03 | |
| Breslau District | Dec. 1913 | | 2,425 27 |
| Petersburg and St. Agatha District | Sept. 1913 | | 510 91 |
| | | 496,948 36 | 141,747 84 |

*Continued.*

Supplied to it to 31st October, 1919. The Cash Receipts and Payments Thereon, Adjustor Charged to Each Municipality in Respect of Power Supplied in the Year Ending a Credit or Charge to each Municipality at 31st October, 1920

| Cash Receipts and Payments on account of such credits and charges also adjustments made during the year | | Interest at 4% per annum added during the year | | Net Amount credited or charged in respect of power supplied in the year ending 31st October 1920 | | Accumulated amount standing as a credit or charge on 31st October 1920 | |
|---|---|---|---|---|---|---|---|
| Credited | Charged | Credited | Charged | Credited | Charged | Credit | Charge |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| ..... | ..... | 1,016 05 | ..... | ..... | 2,575 43 | 23,841 81 | ..... |
| ..... | ..... | 346 58 | ..... | 1,099 20 | ..... | 10,110 18 | ..... |
| ..... | ..... | ..... | ..... | 2,626 88 | ..... | 2,626 88 | ..... |
| ..... | ..... | 146 65 | ..... | 646 78 | ..... | 4,459 79 | ..... |
| 750 00 | ..... | ..... | 46 44 | 983 98 | ..... | 191 49 | ..... |
| 75 77 | ..... | ..... | 80 15 | 746 24 | ..... | ..... | 1,283 27 |
| ..... | ..... | ..... | 51 55 | 386 63 | ..... | ..... | 953 74 |
| 619 55 | ..... | ..... | 199 18 | 950 38 | ..... | ..... | 3,888 23 |
| ..... | ..... | 125 16 | ..... | 146 63 | ..... | 3,400 80 | ..... |
| ..... | ..... | 1,097 44 | ..... | ..... | 138,271 55 | ..... | 109,738 14 |
| ..... | ..... | 28 25 | ..... | 249 81 | ..... | 984 40 | ..... |
| ..... | ..... | 245 86 | ..... | 13,386 46 | ..... | 19,778 95 | ..... |
| ..... | ..... | ..... | 86 39 | 6,505 02 | ..... | 4,258 94 | ..... |
| 1,289 17 | ..... | ..... | ..... | ..... | 549 62 | ..... | 549 62 |
| ..... | ..... | 106 49 | ..... | 657 61 | ..... | 3,426 30 | ..... |
| ..... | ..... | 350 56 | ..... | ..... | 235 80 | 8,878 64 | ..... |
| 1,022 90 | ..... | ..... | 136 97 | ..... | 200 24 | ..... | 3,181 66 |
| ..... | 282 59 | 385 80 | ..... | ..... | 2,645 49 | 6,906 54 | ..... |
| ..... | ..... | 43 00 | ..... | 242 87 | ..... | 1,360 84 | ..... |
| ..... | ..... | 15 27 | ..... | 1,159 48 | ..... | 1,556 57 | ..... |
| ..... | 122 48 | 359 47 | ..... | 892 85 | ..... | 10,116 71 | ..... |
| ..... | ..... | ..... | 445 10 | 15,444 87 | ..... | 3,872 23 | ..... |
| ..... | ..... | 9 79 | ..... | ..... | 71 16 | 183 31 | ..... |
| ..... | ..... | 760 83 | ..... | ..... | 1,387 87 | 18,393 61 | ..... |
| ..... | ..... | ..... | 84 31 | 276 81 | ..... | ..... | 1,915 17 |
| ..... | ..... | 51 72 | ..... | 317 75 | ..... | 1,662 50 | ..... |
| ..... | ..... | ..... | 97 01 | ..... | 907 02 | ..... | 3,429 30 |
| ..... | ..... | ..... | 20 44 | ..... | 691 93 | ..... | 1,223 28 |
| 54,651 41 | 1,740 08 | 19,857 06 | 4,832 69 | 111,577 62 | 224,258 63 | 519,504 72 | 209,049 51 |

SCHED-

NIAGARA

Statement Showing the Total Sinking Fund Requirements to be met by Each Municipality—Section 23 of the Act—Sinking Fund Payments made by certain Municipalities which Including Interest allowed there-

| Municipality | Total Sinking Fund Requirements chargeable to the Municipality under the Act | | Sinking Fund Requirements the payment of which has been deferred | |
|---|---|---|---|---|
| | (a) For Period of | (b) Amount | (a) For Period of | (b) Amount |
| | | $ c. | | $ c. |
| Acton | 4 yrs. ending 31 Oct., 1920 | 1,717 15 | 1 yr. ending 31st Oct., 1920 | 413 75 |
| Ailsa Craig | 4 " " | 1,866 49 | 4 " " | 1,866 49 |
| Aylmer | 3 " " | 2,398 01 | 3 " " | 2,398 01 |
| Ayr | 4 " " | 923 72 | 3 " " | 721 34 |
| Baden | 4 " " | 1,827 92 | 1 " " | 428 71 |
| Beachville | 4 " " | 1,947 08 | 1 " " | 544 95 |
| Blenheim | 4 " " | 2,688 72 | 4 " " | 2,688 72 |
| Bolton | 4 " " | 2,755 29 | 4 " " | 2,755 29 |
| Bothwell | 4 " " | 2,847 47 | 4 " " | 2,847 47 |
| Brampton | 4 " " | 4,519 70 | | |
| Brantford | 4 " " | 13,065 08 | 3 yrs. ending 31 Oct., 1920 | 10,283 61 |
| Breslau District | 7 " " | 2,758 46 | 1 " " | 460 18 |
| Brigden | 3 " " | 1,577 10 | 3 " " | 1,577 10 |
| Burford | 4 " " | 1,124 86 | 4 " " | 1,124 86 |
| Burgessville | 4 " " | 410 39 | 4 " " | 410 39 |
| Caledonia | 4 " " | 442 81 | 1 " " | 117 35 |
| Chatham | 4 " " | 14,398 18 | 4 " " | 14,398 18 |
| Chippawa Vlge | 2 " " | 20 48 | 2 " " | 20 48 |
| Clinton | 4 " " | 2,734 21 | 3 " " | 2,126 73 |
| Comber | 4 " " | 1,517 82 | 4 " " | 1,517 82 |
| Dashwood | 4 " " | 1,351 81 | 4 " " | 1,351 81 |
| Delaware | 4 " " | 295 88 | 4 " " | 295 88 |
| Dereham Twp | 2 " " | 169 07 | 2 " " | 169 07 |
| Dorchester | 4 " " | 315 00 | 3 " " | 247 67 |
| Drayton | 3 " " | 1,393 92 | 3 " " | 1,393 92 |
| Dresden | 4 " " | 1,950 85 | 4 " " | 1,950 85 |
| Drumbo | 4 " " | 374 41 | 3 " " | 251 85 |
| Dublin | 4 " " | 488 56 | 4 " " | 488 56 |
| Dundas | 4 " " | 3,809 96 | | |
| Dunnville | 3 " " | 3,520 70 | 3 yrs. ending 31 Oct., 1920 | 3,520 70 |
| Dutton | 4 " " | 1,345 93 | 4 " " | 1,345 93 |
| Elmira | 4 " " | 2,465 05 | 2 " " | 1,281 67 |
| Elora | 4 " " | 2,758 97 | 3 " " | 2,158 45 |
| Embro | 4 " " | 1,292 90 | 3 " " | 943 86 |
| Etobicoke Twp | 4 " " | 915 64 | 4 " " | 915 64 |
| Exeter | 4 " " | 4,851 26 | 4 " " | 4,851 26 |
| Fergus | 4 " " | 2,177 54 | 3 " " | 1,637 42 |
| Forest | 4 " " | 3,253 20 | 4 " " | 3,253 20 |
| Galt | 4 " " | 14,096 61 | | |
| Georgetown | 4 " " | 5,501 38 | 2 yrs. ending 31 Oct., 1920 | 2,909 51 |
| Glencoe | 1 " " | 97 04 | 1 " " | 97 04 |
| Goderich | 4 " " | 9,225 29 | 3 " " | 7,330 34 |
| Granton | 4 " " | 901 43 | 4 " " | 901 43 |
| Guelph | 4 " " | 12,758 87 | | |

ULE "21."

SYSTEM

Sinking Fund Requirements the Payment of Which Has Been Deferred by the Commission Under have been Operating more than Five Years and the Total of such Sinking Fund Payments on to 31st October, 1920.

| Sinking Fund Requirements Paid (or Charged) as part of the Cost of Power | | Interest at 4% per annum allowed on Sinking Fund Requirements which have been paid | Total Sinking Fund payments and Accumulated Interest to the credit of the Municipality on 31st October, 1920 |
|---|---|---|---|
| (a) For Period of | (b) Amount | | |
| | $ c. | $ c. | $ c. |
| 3 yrs. ending 31 Oct. 1919 | 1,303 40 | 50 72 | 1,354 12 |
| 1 yr. ending 31 Oct. 1917 | 202 38 | | 202 38 |
| 3 " " 31 Oct. 1919 | 1,399 21 | 59 62 | 1,458 83 |
| 3 " " " " | 1,402 13 | 52 04 | 1,454 17 |
| 4 yrs. ending Oct. 31,1920 | 4,519 70 | 273 15 | 4,792 85 |
| 1 " " " 1917 | 2,781 47 | | 2,781 47 |
| 6 " " " 1919 | 2,298 28 | 315 70 | 2,613 98 |
| 3 yrs. ending 31 Oct. 1919 | 325 46 | 13 31 | 338 77 |
| 1 yr. ending 31 Oct. 1917 | 607 48 | | 607 48 |
| 1 yr. ending 31 Oct. 1917 | 67 33 | | 67 33 |
| 1 yr. ending 31 Oct. 1917 | 122 56 | | 122 56 |
| 4 yrs. ending 31 Oct. 1920 | 3,809 96 | 241 06 | 4,051 02 |
| 2 yrs. ending 31 Oct. 1918 | 1,183 38 | 24 29 | 1,207 67 |
| 1 " " " 1917 | 600 52 | | 600 52 |
| 1 " " " " | 349 04 | | 349 04 |
| 1 yr. ending 31 Oct. 1917 | 540 12 | | 540 12 |
| 4 yrs. ending 31 Oct. 1920 | 14,096 61 | 825 78 | 14,922 39 |
| 2 " " " 1918 | 2,591 87 | 51 89 | 2,643 67 |
| 1 " " 31 Oct. 1917 | 1,894 95 | | 1,894 95 |
| 4 yrs. ending 31 Oct. 1920 | 12,758 87 | 754 47 | 13,513 34 |

SCHEDULE "21."—

Statement Showing the Total Sinking Fund Requirements to be met by Each Municipality—Section 23 of the Act—Sinking Fund Payments Made by Certain Municipalities which including Interest Allowed there-

| Municipality | Total Sinking Fund Requirements chargeable to the Municipality under the Act | | Sinking Fund Requirements the payment of which was been deferred | |
|---|---|---|---|---|
| | (a) For Period of | (b) Amount | (a) For Period of | (b) Amount |
| | | $ c. | | $ c. |
| Hagersville | 4 yrs. ending 31., Oct. 1920 | 2,352 44 | 2 yrs. ending 31., Oct. 1920 | 1,321 54 |
| Hamilton | 4 " " | 36,536 94 | | |
| Harriston | 4 " " | 3,321 48 | 4 yrs. ending 31 Oct., 1920 | 3,321 48 |
| Hensall | 4 " " | 2,285 46 | 4 " " | 2,285 46 |
| Hespeler | 4 " " | 2,248 22 | | |
| Highgate | 4 " " | 1,306 99 | 4 yrs. ending 31 Oct., 1920 | 1,306 99 |
| Ingersoll | 4 " " | 5,857 72 | | |
| Kitchener | 4 " " | 23,969 69 | | |
| Lambeth | 4 " " | 600 09 | 4 yrs. ending 31 Oct., 1920 | 600 09 |
| Listowel | 4 " " | 4,446 72 | 4 " " | 4,446 72 |
| London | 4 " " | 48,771 06 | | |
| London Railway Commission (L.& Pt.S.Ry.) | 4 " " | 10,368 64 | 3 yrs. ending 31 Oct., 1920 | 7,821 74 |
| Lucan | 4 " " | 1,829 90 | 4 " " | 1,829 90 |
| Lynden | 4 " " | 1,790 18 | 4 " " | 1,790 18 |
| Markham | 1 " " | 205 61 | 1 " " | 205 61 |
| Milton | 4 " " | 4,248 07 | 2 " " | 2,390 20 |
| Milverton | 4 " " | 2,955 33 | 4 " " | 2,955 33 |
| Mimico | 4 " " | 1,249 57 | 1 " " | 386 35 |
| Mitchell | 4 " " | 2,090 85 | | |
| Moorefield | 3 " " | 695 75 | 3 yrs. ending 31 Oct., 1920 | 695 75 |
| Mount Brydges. | 4 " " | 857 59 | 4 " " | 857 59 |
| New Hamburg | 4 " " | 2,205 45 | | |
| New Toronto | 4 " " | 15,106 77 | 3 yrs. ending 31 Oct., 1920 | 13,929 02 |
| Niagara Falls | 4 " " | 1,602 28 | 4 " " | 1,602 28 |
| Niagara-on-Lake | 2 " " | 206 35 | 2 " " | 206 35 |
| Norwich | 4 " " | 2,151 19 | 1 " " | 563 44 |
| Oil Springs | 3 " " | 1,292 86 | 3 " " | 1,292 86 |
| Otterville | 4 " " | 472 86 | 4 " " | 472 86 |
| Palmerston | 4 " " | 2,177 40 | 4 " " | 2,177 40 |
| Paris | 4 " " | 2,625 59 | 3 " " | 2,201 45 |
| Parkhill | 1 " " | 278 18 | 1 " " | 278 18 |
| Petersburg & St. Agatha Dist | 5 " " | 956 66 | 1 " " | 246 19 |
| Petrolia | 4 " " | 6,032 54 | 4 " " | 6,032 54 |
| Plattsville | 4 " " | 1,834 99 | 3 " " | 1,373 14 |
| Port Credit | 4 " " | 431 87 | 1 " " | 138 02 |
| Port Stanley | 4 " " | 2,562 92 | 1 " " | 677 74 |
| Preston | 4 " " | 6,180 62 | | |
| Princeton | 4 " " | 650 87 | 3 yrs. ending 31 Oct., 1920 | 463 91 |
| Ridgetown | 4 " " | 2,815 72 | 4 " " | 2,815 72 |
| Rockwood | 4 " " | 829 49 | 2 " " | 443 89 |
| Rodney | 4 " " | 1,106 98 | 4 " " | 1,106 98 |
| St. George | 4 " " | 1,033 52 | 4 " " | 1,033 52 |
| St. Jacobs | 4 " " | 683 76 | 4 " " | 683 76 |
| St. Mary's | 4 " " | 5,041 73 | | |

*Continued*

Sinking Fund Requirements the Payment of which has been deferred by the Commission under have been operating more than Five Years and the Total of such Sinking Fund Payments on to 31st October, 1920

| Sinking Fund Requirements Paid (or Charged) as part of the Cost of Power | | Interest at 4% per annum allowed on Sinking Fund Requirements which have been paid | Total Sinking Fund Payments and Accumulated Interest to the credit of the Municipality on 31st October, 1920 |
|---|---|---|---|
| (a) For Period of | (b) Amount | | |
| | $ c. | $ c. | $ c. |
| 2 yrs. ending 31 Oct. 1918 | 1,030 90 | 19 95 | 1,050 85 |
| 4 " " " 1920 | 36,536 94 | 1,885 33 | 38,422 27 |
| 4 yrs. ending 31 Oct. 1920 | 2,248 22 | 132 27 | 2,380 49 |
| 4 yrs. ending 31 Oct. 1920 | 5,857 72 | 348 00 | 6,205 72 |
| 4 yrs. ending 31 Oct. 1920 | 23,969 69 | 1,335 38 | 25,305 07 |
| 4 yrs. ending 31 Oct. 1920 | 48,771 06 | 2,863 73 | 51,634 79 |
| 1 " " " 1917 | 2,546 90 | | 2,546 90 |
| 2 yrs. ending 31 Oct. 1918 | 1,857 87 | 37 76 | 1,895 63 |
| 3 yrs. ending 31 Oct. 1919 | 863 22 | 34 63 | 897 85 |
| 4 " " 31 Oct. 1920 | 2,090 85 | 127 08 | 2,217 93 |
| 4 yrs. ending 31 Oct. 1920 | 2,205 45 | 130 84 | 2,336 29 |
| 1 " " 31 Oct. 1917 | 1,177 75 | | 1,177 75 |
| 3 yrs. ending 31 Oct. 1919 | 1,587 75 | 68 74 | 1,656 49 |
| 1 yr. ending 31 Oct. 1917 | 424 14 | | 424 14 |
| 4 yrs. ending 31 Oct. 1919 | 710 47 | 50 69 | 761 16 |
| 1 yr. ending 31 Oct. 1917 | 461 85 | | 461 85 |
| 3 yrs. " 31 Oct. 1919 | 293 85 | 11 81 | 305 66 |
| 3 " " " | 1,885 18 | 77 15 | 1,962 33 |
| 4 " " 31 Oct. 1920 | 6,180 62 | 333 80 | 6,514 42 |
| 1 " " 31 Oct. 1917 | 186 96 | | 186 96 |
| 2 yrs. ending 31 Oct. 1918 | 385 60 | 6 74 | 392 34 |
| 4 yrs. ending 31 Oct. 1920 | 5,041 73 | 282 78 | 5,324 51 |

SCHEDULE "21."—

Statement Showing the Total Sinking Fund Requirements to be met by each Municipality—Section 23 of the Act—Sinking Fund Payments made by certain Municipalities which Including Interest allowed there-

| Municipality | Total Sinking Fund Requirements chargeable to the Municipality under the Act | | Sinking Fund Requirements the payment of which has been deferred | |
|---|---|---|---|---|
| | (a) For Period of | (b) Amount | (a) For Period of | (b) Amount |
| | | $ c. | | $ c. |
| St. Thomas | 4 yrs. ending 31 Oct., 1920 | 15,014 99 | | |
| Sarnia | 4 " " | 27,871 00 | 4 yrs. ending 31 Oct., 1920 | 27,871 00 |
| Scarboro Twp | 1 " " | 178 28 | 1 " " | 178 28 |
| Seaforth | 4 " " | 6,028 57 | | |
| Simcoe | 4 " " | 1,335 36 | 4 yrs. ending 31 Oct., 1920 | 1,335 36 |
| Springfield | 4 " " | 631 43 | 4 " " | 631 43 |
| Stamford Twp | 4 " " | 478 03 | 4 " " | 478 03 |
| Stratford | 4 " " | 12,727 71 | | |
| Strathroy | 4 " " | 5,074 80 | 3 yrs. ending 31 Oct., 1920 | 3,885 20 |
| Streetsville | 1 " " | 588 05 | | |
| Tavistock | 4 " " | 2,996 78 | 4 yrs. ending 31 Oct., 1920 | 2,996 78 |
| Thamesford | 4 " " | 1,355 98 | 3 " " | 1,097 17 |
| Thamesville | 4 " " | 1,233 82 | 4 " " | 1,233 82 |
| Thorndale | 4 " " | 1,692 32 | 3 " " | 1,174 48 |
| Tilbury | 4 " " | 1,903 97 | 4 " " | 1,903 97 |
| Tillsonburg | 4 " " | 5,569 10 | | |
| Toronto | 4 " " | 178,063 50 | | |
| Toronto Twp | 4 " " | 962 96 | 2 yrs. ending 31 Oct., 1920 | 581 18 |
| Walkerville | 4 " " | 43,365 67 | 3 " " | 29,578 48 |
| Wallaceburg | 4 " " | 8,677 11 | 4 " " | 8,677 11 |
| Waterdown | 4 " " | 1,005 62 | | |
| Waterford | 4 " " | 1,313 00 | 4 yrs. ending 31 Oct., 1920 | 1,313 00 |
| Waterloo | 4 " " | 5,196 73 | | |
| Watford | 4 " " | 2,342 38 | 4 yrs. ending 31 Oct., 1920 | 2,342 38 |
| Welland | 4 " " | 8,141 81 | 4 " " | 8,141 81 |
| Wellesley | 4 " " | 1,961 49 | 4 " " | 1,961 49 |
| West Lorne | 4 " " | 833 35 | 4 " " | 833 35 |
| Weston | 4 " " | 4,930 50 | | |
| Windsor | 4 " " | 37,319 96 | 3 yrs. ending 31 Oct., 1920 | 26,834 82 |
| Woodbridge | 4 " " | 1,474 93 | 3 " " | 1,172 61 |
| Woodstock | 4 " " | 6,231 42 | | |
| Wyoming | 4 " " | 1,019 77 | 4 yrs. ending 31 Oct., 1920 | 1,019 77 |
| Zurich | 4 " " | 1,786 15 | 4 " " | 1,786 15 |
| Totals—Municipalities | | 742,427 65 | | 280,979 34 |
| Essex System | 2 yrs. ending 31 Oct., 1920 | 4,741 56 | 1 yr. ending 31 Oct., 1920 | 1,821 08 |
| Totals-Companies (from commencement of operations) | | 204,465 41 | | |
| Grand Totals | | 951,634 62 | | 282,800 42 |

*Continued.*

Sinking Fund Requirements the payment of which has been deferred by the Commission under have been Operating more than five years and the Total of such Sinking Fund Payments on to 31st October, 1920

| Sinking Fund Requirements Paid (or charged) as part of the Cost of Power | | Interest at 4% per annum allowed on Sinking Fund Requirements which have been paid | Total Sinking Fund Payments and Accumulated Interest to the credit of the Municipality on 31st October, 1920 |
|---|---|---|---|
| (a) For Period of | (b) Amount | | |
| | $ c. | $ c. | $ c. |
| 4 yrs. ending 31 Oct., 1920 | 15,014 99 | 905 01 | 15,920 00 |
| | | | |
| 4 yrs. ending 31 Oct., 1920 | 6,028 57 | 410 38 | 6,438 95 |
| | | | |
| | | | |
| 4 yrs. ending 31 Oct., 1920 | 12,727 71 | 775 83 | 13,503 54 |
| 1 " " 31 Oct., 1917 | 1,189 60 | | 1,189 60 |
| 1 yr. " 31 Oct., 1920 | 588 05 | | 588 05 |
| | | | |
| 1 yr. ending 31 Oct., 1917 | 258 81 | | 258 81 |
| | | | |
| 1 yr. ending 31 Oct., 1917 | 517 84 | | 517 84 |
| | | | |
| 4 yrs. ending 31 Oct., 1920 | 5,569 10 | 308 10 | 5,877 20 |
| 4 " " " | 178,063 50 | 10,180 03 | 188,243 53 |
| 2 " " 31 Oct., 1918 | 381 78 | 6 51 | 388 29 |
| | | | |
| 1 yr. " 31 Oct., 1917 | 13,787 19 | | 13,787 19 |
| | | | |
| 4 yrs. ending 31 Oct., 1920 | 1,005 62 | 58 13 | 1,063 75 |
| | | | |
| 4 yrs. ending 31 Oct., 1920 | 5,196 73 | 301 21 | 5,497 94 |
| | | | |
| | | | |
| | | | |
| | | | |
| 4 yrs. ending 31 Oct., 1920 | 4,930 50 | 274 59 | 5,205 09 |
| 1 " " 31 Oct., 1917 | 10,485 14 | | 10,485 14 |
| 1 " " " | 302 32 | | 302 32 |
| 4 " " 31 Oct., 1920 | 6,231 42 | 366 28 | 6,597 70 |
| | | | |
| | | | |
| | 461,448 31 | 23,994 69 | 485,443 00 |
| 1 yr. ending 31 Oct., 1920 | 2,920 48 | | 2,920 48 |
| | | | |
| (from commencement of operations) | 204,465 41 | 23,083 47 | 227,548 88 |
| | 668,834 20 | 47,078 16 | 715,912 36 |

SCHEDULE "22."

NIAGARA SYSTEM.

RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER, 1920.

| | | |
|---|---|---|
| Total provision for Renewals to 31st October, 1919 | | $ 1,623,123 16 |
| Deduct: Expenditures to 31st October, 1919 | | 130,009 70 |
| Balance brought forward 31st October, 1919 | | $ 1,493,113 46 |
| Added during the year ending 31st October, 1920:— | | |
| Amounts charged to Municipalities as part of the Cost of Power delivered to them | $ 259,090 06 | |
| Provision against equipment employed in respect of contracts with Sundry Companies | 51,429 06 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 59,724 54 | |
| Renewals Reserve provided on second-hand equipment purchased from other systems | 435 59 | 370,679 25 |
| | | $ 1,863,792 71 |
| Expenditures during the year ending 31st October, 1920 | | 26,529 84 |
| Balance carried forward 31st October, 1920 | | $ 1,837,262 87 |

SCHEDULE "23."

NIAGARA SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER, 1920.

| | | |
|---|---|---|
| Balance brought forward 31st October 1919 | | $ 15,762 48 |
| Added during the year ending 31st October 1920:— | | |
| Amount charged to Municipalities as part of the Cost of Power delivered to them | $ 32,360 68 | |
| Provision against equipment employed in respect of contracts with sundry Companies | 5,139 32 | |
| Net profits for year from contracts with sundry companies applied to Reserve for Contingencies | 11,214 61 | |
| Profits to October 31st 1919 on contracts with Sundry Power Customers,—not previously applied to the Contingencies Reserve | 16,104 00 | |
| Interest at 4% per annum on monthly balances at the credit of the account | 1,510 10 | 66,328 71 |
| | | $ 82,091 19 |
| Deduct: Expenditures to cover contingencies met with during the year ending 31st October 1920 | | $ 43,576 64 |
| Balance carried forward 31st October 1920 | | $ 38,514 55 |

SCHEDULE "24"

## NIAGARA RURAL LINES

Operating Account for year ending 31st October, 1920

| Costs of operation as provided for under Sections 6 C and 23 of the Act | | |
|---|---|---|
| Power Purchased:— | | |
| To supply Customers on lines operated by the Commission | $ 2,442 94 | |
| To supply the City of St. Catharines and others | 58,804 88 | |
| | | $ 61,247 82 |
| Costs of operating and maintaining Transmission Lines, etc. including the proportion of Administrative Expenses chargeable to the operation of the lines operated by the Commission | | 1,019 60 |
| Interest on Capital Investment | | 23,794 02 |
| Provision for Renewal of lines, etc. (only those operated by the Commission) | | 811 76 |
| Provision for Sinking Fund | | 8,894 24 |
| | | $ 95,767 44 |

| Revenue for Period | | |
|---|---|---|
| Collected from City of St. Catharines and others for power supplied | | $ 59,438 02 |
| Deduct: Balances owing to these Municipalities | | 191 30 |
| | | $ 59,246 72 |
| Collected from Sundry Customers on lines operated by the Commission | | 4,521 96 |
| Interest collected from Municipalities operating certain lines | | 22,990 68 |
| Sinking Fund collected from Municipalities operating certain lines | | 8,533 13 |
| | | $ 95,292 49 |
| Net Deficit (on lines operated by Commission) | | 474 95 |
| | | $ 95,767 44 |

SCHED-

NIAGARA

Statement Showing "Cost of Power," "Operating Expenses," "Fixed Charges"
Year Ending 31st

| Lines Operated By | Capital Cost | Cost of Power to Commission | Operation, Maintenance and Administration Expenses |
|---|---|---|---|
| | $ c. | $ c. | $ c. |
| Ancaster Township | 5,159 03 | ..... | ..... |
| Bolton | 2,110 45 | ..... | ..... |
| Bothwell | 6,571 84 | ..... | ..... |
| Brampton | 588 87 | ..... | ..... |
| Chatham | 898 18 | ..... | ..... |
| Dereham Township | 29,243 50 | ..... | ..... |
| Elora | 777 82 | ..... | ..... |
| Etobicoke | 54,608 68 | ..... | ..... |
| Georgetown | 8,889 59 | ..... | ..... |
| Goderich | 2,313 36 | ..... | ..... |
| Lucan | 333,26 | ..... | ..... |
| Milton | 813 82 | ..... | ..... |
| Norwich | 32,978 23 | ..... | ..... |
| Preston | 9,155 08 | ..... | ..... |
| St. Thomas | 1,933 82 | ..... | ..... |
| Scarboro Township | 26,125 24 | 469 40 | 186 60 |
| Springfield | 4,561 39 | ..... | ..... |
| Stratford | 4,058 47 | ..... | ..... |
| Toronto | 41,167 92 | ..... | ..... |
| Toronto Township | 43,309 37 | ..... | ..... |
| Vaughan Township | 21,592 88 | ..... | ..... |
| Walkerville | 41,148 83 | ..... | ..... |
| Waterdown | 11,825 24 | ..... | ..... |
| Waterford | 3,399 87 | ..... | ..... |
| Waterloo | 5,062 60 | ..... | ..... |
| Weston | 5,234 46 | ..... | ..... |
| Windsor | 8,767 56 | ..... | ..... |
| Woodstock | 1,088 20 | ..... | ..... |
| Welland | 30,136 86 | 4,368 59 | ..... |
| St. Catharines | 7,500 00 | 50,327 28 | 107 44 |
| Grantham Township | 28,289 47 | 482 24 | 17 51 |
| Louth Township | 2,771 19 | ..... | ..... |
| Port Colborne | ..... | 3,157 37 | 121 87 |
| | 442,415 08 | | |
| Lines Operated by H. E. P. C. | | | |
| Don Mills Road | 9,861 42 | 374 87 | 387 00 |
| Brady and Raymond | 817 18 | ..... | 1 60 |
| Wm. Pullen | 74 15 | ..... | ..... |
| Innes, Karn and Longworth | 2,875 20 | ..... | 50 26 |
| W. G. Bailey | 599 21 | ..... | ..... |
| Port Dalhousie | 5,834 33 | 2,068 07 | 147 32 |
| Non-operating capital | 13,189 39 | ..... | ..... |
| Totals | 475,665 96 | 61,247 82 | 1,019 60 |

ULE "25"

RURAL LINES.

and "Revenue," and the Net "Surplus," or "Deficit" on each Line for the October, 1920.

| Fixed Charges | | | Total Cost of Power, Operating Expenses Fixed Charges and Interest | Revenue from Municipalities | Net Surplus or Deficit for Year | |
|---|---|---|---|---|---|---|
| Interest | Renewals | Sinking Fund | | | Surplus | Deficit |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| 257 96 | ..... | 92 86 | 350 82 | 350 82 | ..... | ..... |
| 105 52 | ..... | 37 98 | 143 50 | 143 50 | ..... | ..... |
| 355 88 | ..... | 547 44 | 903 32 | 903 32 | ..... | ..... |
| 29 44 | ..... | 10 60 | 40 04 | 40 04 | ..... | ..... |
| 44 90 | ..... | 16 16 | 61 06 | 61 06 | ..... | ..... |
| 1,483 42 | ..... | 526 36 | 2,009 78 | 2,009 78 | ..... | ..... |
| 38 90 | ..... | 14 00 | 52 90 | 52 90 | ..... | ..... |
| 2,984 10 | ..... | 982 96 | 3,967 06 | 3,967 06 | ..... | ..... |
| 444 48 | ..... | 160 00 | 604 48 | 604 48 | ..... | ..... |
| 115 66 | ..... | 41 64 | 157 30 | 157 30 | ..... | ..... |
| 16 66 | ..... | 6 00 | 22 66 | 22 66 | ..... | ..... |
| 40 70 | ..... | 14 64 | 55 34 | 55 34 | ..... | ..... |
| 1,673 26 | ..... | 602 38 | 2,275 64 | 2,275 64 | ..... | ..... |
| 457 76 | ..... | 164 80 | 622 56 | 622 56 | ..... | ..... |
| 96 20 | ..... | 34 64 | 130 84 | 130 84 | ..... | ..... |
| 1,928 29 | 8 42 | 592 57 | 3,185 28 | 3,194 81 | 9 53 | ..... |
| 234 93 | ..... | 105 49 | 340 42 | 340 42 | ..... | ..... |
| 202 92 | ..... | 73 04 | 275 96 | 275 96 | ..... | ..... |
| 2,058 40 | ..... | 741 02 | 2,799 42 | 2,799 42 | ..... | ..... |
| 2,165 46 | ..... | 779 56 | 2,945 02 | 2,945 02 | ..... | ..... |
| 1,209 96 | ..... | 388 68 | 1,598 64 | 1,598 64 | ..... | ..... |
| 1,981 30 | ..... | 723 09 | 2,704 39 | 2,704 39 | ..... | ..... |
| 591 26 | ..... | 212 86 | 804 12 | 804 12 | ..... | ..... |
| 181 82 | ..... | 65 46 | 247 28 | 247 28 | ..... | ..... |
| 230 60 | ..... | 91 14 | 321 74 | 321 74 | ..... | ..... |
| 209 38 | ..... | 94 22 | 303 60 | 303 60 | ..... | ..... |
| 422 58 | ..... | 152 12 | 574 70 | 574 70 | ..... | ..... |
| 54 42 | ..... | 19 58 | 74 00 | 74 00 | ..... | ..... |
| 1,506 83 | ..... | 542 46 | 6,417 88 | 6,445 25 | 27 37 | ..... |
| 300 00 | ..... | 135 00 | 50,869 72 | 50,896 57 | 26 85 | ..... |
| 1,429 13 | ..... | 514 50 | 2,443 38 | 2,449 92 | 6 54 | ..... |
| 138 56 | ..... | 49 88 | 188 44 | 188 44 | ..... | ..... |
| ..... | ..... | ..... | 3,279 24 | 3,400 25 | 121 01 | ..... |
| | | | | | 191 30 | |
| 395 36 | 395 36 | 177 51 | 1,730 10 | 972 67 | ..... | 757 43 |
| 32 67 | 32 67 | 14 71 | 81 65 | 113 40 | 31 75 | ..... |
| 2 96 | 2 96 | 1 33 | 7 25 | 96 00 | 88 75 | ..... |
| 115 01 | 115 01 | 51 75 | 332 03 | 411 80 | 79 77 | ..... |
| 23 97 | 23 97 | 10 79 | 58 73 | 120 78 | 62 05 | ..... |
| 233 37 | 233 37 | 105 02 | 2,787 15 | 2,807 31 | 20 16 | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 23,794 02 | 811 76 | 8,894 24 | 95,767 44 | 95,483 79 | 473 78 | 757 43 |

Note: Surpluses placed to credit of Municipalities ..... $191 30
Net deficit for year on lines operated by Commission ..... $474 95

SCHED-

NIAGARA

Statement Showing the Surplus or Deficit on Each Line at 31st October, 1919, Ending 31st October 1920, and the Net

| Municipality | Date Commenced Operation | Surplus or Deficit at October 31, 1919 | |
|---|---|---|---|
| | | Surplus | Deficit |
| | | $ c. | $ c. |
| Grantham Township | May 1915 | ..... | 8 90 |
| St. Catharines | April 1914 | ..... | 25 82 |
| Scarboro Township | Aug. 1918 | ..... | 9 17 |
| Welland | Mar. 1913 | 27 08 | ..... |
| Port Colborne | Mar. 1920 | ..... | ..... |
| Lines Operated by Commission | | | |
| Don Mills Road | Nov. 1914 | ..... | 3,474 58 |
| Brady and Raymond | Oct. 1914 | 237 33 | ..... |
| Wm. Pullen | May 1914 | 546 80 | ..... |
| Innes, Karn and Longworth | Feb. 1913 | 373 12 | ..... |
| W. G. Bailey | Oct. 1914 | 89 83 | ..... |
| Port Dalhousie | Nov. 1912 | 119 42 | ..... |
| Totals | | 1,393 58 | 3,518 47 |

ULE "26"

RURAL LINES

and Interest Added During the Year, also the Surplus or Deficit for the Year
Surplus or Deficit at 31st October, 1920.

| Interest on Surplus or Deficit at 4% per annum added during the year | | Surplus or Deficit for the year ending October 31, 1920 | | Net Surplus or Deficit on October 31, 1920 | |
|---|---|---|---|---|---|
| Credited | Charged | Surplus | Deficit | Surplus | Deficit |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| ..... | 36 | 6 54 | ..... | ..... | 2 72 |
| ..... | 1 03 | 26 85 | ..... | ..... | ..... |
| ..... | 36 | 9 53 | ..... | ..... | ..... |
| 1 08 | ..... | 27 37 | ..... | 55 53 | ..... |
| ..... | ..... | 121 01 | ..... | 121 01 | ..... |
| | | | | 176 54 | 2 72 |
| ..... | 138 98 | ..... | 757 43 | ..... | 4,370 99 |
| 9 49 | ..... | 31 75 | ..... | 278 57 | ..... |
| 21 87 | ..... | 88 75 | ..... | 657 42 | ..... |
| 14 92 | ..... | 79 77 | ..... | 467 81 | ..... |
| 3 59 | ..... | 62 05 | ..... | 155 47 | ..... |
| 4 78 | ..... | 20 16 | ..... | 144 36 | ..... |
| 55 73 | 140 73 | 473 78 | 757 43 | 1,880 17 | 4,373 71 |

| | |
|---|---|
| NOTE—Balances owing to Municipalities | 176 54 |
| Balances owing by Municipalities | 2 72 |
| | 173 82 |
| Net deficit to 31st October, 1920, on lines operated by the Commission | 2,667 36 |
| Debit Balance | 2.493 54 |

SCHED-

NIAGARA

Statement Showing the Total Sinking Fund Requirements on Such Sinking Fund Payments with Interest

| Lines Operated By | Sinking Fund Requirements | |
|---|---|---|
| | Period Covered | Amount |
| | | $ c. |
| Ancaster Township | 7 years ending 31st October, 1920 | 635 45 |
| Baden | 8 " " " | 157 34 |
| Bolton | 6 " " " | 161 93 |
| Bothwell | 5 " " " | 1,755 05 |
| Brampton | 3 " " " | 33 56 |
| Chatham | 5 " " " | 77 74 |
| Dereham Township | 3 " " " | 1,454 53 |
| Elora | 7 " " " | 83 91 |
| Etobicoke | 5 " " " | 2,857 72 |
| Georgetown | 7 " " " | 944 99 |
| Goderich | 7 " " " | 266 62 |
| Grantham Township | 6 " " " | 2,695 18 |
| London Abattoir | 7 " " " | 60 94 |
| Louth Township | 2 " " " | 99 76 |
| Lucan | 1 " " " | 6 00 |
| Milton | 7 " " " | 88 56 |
| Mimico | 8 " " " | 921 33 |
| New Toronto | 7 " " " | 168 28 |
| Norwich | 8 " " " | 3,175 97 |
| Preston | 8 " " " | 1,241 22 |
| St. Catharines | 7 " " " | 888 75 |
| St. Thomas | 7 " " " | 207 77 |
| Scarboro Township | 3 " " " | 1,466 31 |
| South Dorchester Township | 4 " " " | 100 06 |
| Springfield | 1 " " " | 105 49 |
| Stratford | 8 " " " | 504 73 |
| Thamesford | 6 " " " | 6 32 |
| Thorndale | 7 " " " | 5 57 |
| Toronto | 8 " " " | 4,439 51 |
| Toronto Township | 8 " " " | 4,488 22 |
| Vaughan Township | 6 " " " | 1,063 87 |
| Walkerville | 6 " " " | 3,366 23 |
| Waterdown | 7 " " " | 1,298 94 |
| Waterford | 6 " " " | 219 74 |
| Waterloo | 7 " " " | 422 18 |
| Welland | 8 " " " | 3,539 06 |
| Weston | 7 " " " | 800 42 |
| Windsor | 5 " " " | 646 52 |
| Woodstock | 8 " " " | 124 62 |
| Lines Operated by the Commission | | |
| Don Mills Road | 7 " " " | 1,012 98 |
| Brady and Raymond | 7 " " " | 108 34 |
| W. Pullen | 7 " " " | 8 37 |
| Innes, Karn and Longworth | 8 " " " | 393 29 |
| Bailey's Farm | 7 " " " | 64 71 |
| Port Dalhousie | 9 " " " | 693 36 |
| Total | | 42,861 44 |

ULE "27."

RURAL LINES

Each Line—all of Which Have Been Paid—and the Total of Allowed Thereon to 31st October, 1920.

| Sinking Fund Paid | | Interest at 4% per annum allowed on Sinking Fund Payments | Total Sinking Fund Payments and Accumulated Interest to 31st Oct., 1920 |
|---|---|---|---|
| Period Covered | Amount | | |
| | $ c. | $ c. | $ c. |
| Full Period | 635 45 | 92 03 | 727 48 |
| " | 157 34 | 37 36 | 194 70 |
| " | 161 93 | 12 72 | 174 65 |
| " | 1,755 05 | 83 55 | 1,838 60 |
| " | 33 56 | 1 87 | 35 43 |
| " | 77 74 | 6 20 | 83 94 |
| " | 1,454 53 | 55 43 | 1,509 96 |
| " | 83 91 | 8 84 | 92 75 |
| " | 2,857 72 | 113 23 | 2,970 95 |
| " | 944 99 | 102 40 | 1,047 39 |
| " | 266 62 | 30 01 | 296 63 |
| " | 2,695 18 | 247 46 | 2,942 64 |
| " | 60 94 | 10 35 | 71 29 |
| " | 99 76 | 4 32 | 104 08 |
| " | 6 00 | ..... | 6 00 |
| " | 88 56 | 9 32 | 97 88 |
| " | 921 33 | 169 89 | 1,091 22 |
| " | 168 28 | 28 74 | 197 02 |
| " | 3,175 97 | 294 84 | 3,470 81 |
| " | 1,241 22 | 171 31 | 1,412 53 |
| " | 888 75 | 106 34 | 995 09 |
| " | 207 77 | 21 90 | 229 67 |
| " | 1,466 31 | 42 10 | 1,508 41 |
| " | 100 06 | 6 18 | 106 24 |
| " | 105 49 | ..... | 105 49 |
| " | 504 73 | 63 88 | 568 61 |
| " | 6 32 | 1 21 | 7 53 |
| " | 5 57 | 90 | 6 47 |
| " | 4,439 51 | 475 34 | 4,914 85 |
| " | 4,488 22 | 480 49 | 4,968 71 |
| " | 1,063 87 | 38 30 | 1,102 17 |
| " | 3,366 23 | 279 33 | 3,645 56 |
| " | 1,298 94 | 142 83 | 1,441 77 |
| " | 219 74 | 10 86 | 230 60 |
| " | 422 18 | 35 75 | 457 93 |
| " | 3,539 06 | 380 38 | 3,919 44 |
| " | 800 42 | 98 35 | 898 77 |
| " | 646 52 | 42 25 | 688 77 |
| " | 124 62 | 14 40 | 139 02 |
| " | 1,012 98 | 94 99 | 1,107 97 |
| " | 108 34 | 12 03 | 120 37 |
| " | 8 37 | 84 | 9 21 |
| " | 393 29 | 44 41 | 437 70 |
| " | 64 71 | 6 33 | 71 04 |
| " | 693 36 | 68 41 | 761 77 |
| | 42,861 44 | 3,947 67 | 46,809 11 |

SCHEDULE "28."

NIAGARA RURAL LINES.

RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER, 1920.

| | | | |
|---|---|---|---|
| Total provision for Renewals to 31st October 1919 | | | $ 4,946 78 |
| Deduct: Expenditures to 31st October 1919 | | | 673 10 |
| | | $ | 4,273 68 |
| Amount added during year ending 31st October 1920:— | | | |
| Amounts charged Municipalities on lines operated by the Commission as part of the cost of power delivered to them | $ 811 76 | | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 170 95 | | 982 71 |
| | | $ | 5,256 39 |
| Expenditures during the year ending 31st October 1920 | | | 6 60 |
| Balance carried forward 31st October 1920 | | $ | 5,249 79 |

SCHEDULE "29"

## THUNDER BAY SYSTEM

Operating Account for year ending 31st October, 1920

| Costs of operation as provided for under Sections 6 C & 23 of the Act | |
|---|---|
| Power Purchased | $ 81,945 00 |
| Costs of operating and maintaining the Transmission Lines, Stations, etc. including the proportion of Administrative Expenses chargeable to the operation of this System | 8,963 08 |
| Interest on Capital Investment | 5,395 44 |
| Provision for Renewal of Lines, Stations, etc | 4,145 32 |
| Provision for Contingencies | 1,367 07 |
| Provision for Sinking Fund | 2,132 14 |
| | $ 103,948 05 |

| Revenue for Period | | |
|---|---|---|
| Collected from City of Port Arthur | $ | 114,199 64 |
| Less:—amount collected from Port Arthur in excess of the sum required to be paid by it for power supplied in the period | | 10,251 59 |
| Revenue | $ | 103,948 05 |

SCHEDULE "30."

## THUNDER BAY SYSTEM

Statement Showing the Amount to be Paid by the City of Port Arthur as the Cost—under Section 23 of the Act—of Power Supplied to it by the Commission—the Amount Received by the Commission from that Municipality on Account of Such Cost—and the Amount Remaining to be Credited to Port Arthur upon Ascertainment (by Annual Adjustment) of the Actual Cost of Power Supplied to it in the Year Ending 31st October, 1920

| Municipality | Interim Rate per Horse Power collected by Commission during year | Capital Cost of System on which Interest and Fixed Charges are payable | Average Horse Power Supplied in year after correction for Power Factor | Cost of Power to Commission | Operating Costs and Fixed Charges | | | | | Total Cost of Power for year as Provided to be paid under Section 23 of Act | Amount paid to the Commission by the Municipality | Amount remaining to be credited to Port Arthur upon ascertainment of the actual cost of Power by Annual Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Operating Maintainance and Administrative Expenses | Interest | Renewals | Contingencies | Sinking Fund | | | |
| | $ c | $ c | | $ c | $ c | $ c | $ c | $ c | $ c | $ c | $ c | $ c |
| Port Arthur..... | 19 75 +517 22 per month | 118,452 67 | 5,468.3 | 81,945 00 | 8,963 08 | 5,395 44 | 4,145 32 | 1,367 07 | 2,132 14 | 103,948 05 | 114,199 64 | 10,251 59 |
| Non-operating Capital (Nipigon Power Development and Transmission Line) | | 4,001,968 02 | | | | | | | | | | |
| | | 4,120,420 69 | | | | | | | | | | |

SCHEDULE "31."

## THUNDER BAY SYSTEM

Statement Showing the Net Credit to the City of Port Arthur in Respect of Power Supplied to it 31st October, 1919, Interest Added During the Year, Also the Net Amount Credited to Port Arthur in Respect of Power Supplied to it in the Year Ending 31st October, 1920, and the Accumulated Amount Standing as a Credit to that Municipality at 31st October, 1920.

| Municipality | Date Commenced Operating | Net Credit at 31st October, 1919 | Interest at 4% per annum Credited during the year | Net Amount credited (as an overpayment) in respect of power supplied in year ending 31st October, 1920 | Accumulated amount standing as a Credit on 31st October, 1920 |
|---|---|---|---|---|---|
| | | $ c. | $ c. | $ c. | $ c. |
| Port Arthur | Dec. 1910 | 17,621 72 | 704 87 | 10,251 59 | 28,578 18 |

SCHEDULE "32."

## THUNDER BAY SYSTEM

Statement Showing the Total Sinking Fund Requirements of the City of Port Arthur, Sinking Fund Payments Made by it, and the Total of Such Sinking Fund Payments with Interest Allowed thereon to 31st October, 1920.

| Municipality | Sinking Fund Requirements | | Sinking Fund Paid | | Interest at 4% per annum allowed on Sinking Fund Payments | Total Sinking Fund payments and Accumulated Interest to 31st October, 1920 |
|---|---|---|---|---|---|---|
| | Period Covered | Amount | Period Covered | Amount | | |
| | | $ c. | | $ c. | $ c. | $ c. |
| Port Arthur..... | 10 years ending 31st October, 1920 | 17,437 40 | Full Period | 17,437 40 | 3,009 58 | 20,446 98 |

SCHEDULE "33."

## THUNDER BAY SYSTEM.

RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER, 1920

| | | |
|---|---|---|
| Balance brought forward 31st October 1919 | | $ 34,210 09 |
| Deduct Expenditures to 31st October 1919 | | 9 75 |
| | | $ 34,200 34 |
| Added during year ending 31st October 1920:— | | |
| Amount charged Port Arthur as part of the Cost of Power delivered to them | $ 4,145 32 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 1,368 01 | 5,513 33 |
| Balance carried forward 31st October 1920 | | $ 39,713 67 |

SCHEDULE "34."

## THUNDER BAY SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER 1920

| | | |
|---|---|---|
| Balance brought forward 31st October 1919 | | $ 2,776 36 |
| Added during the year ending 31st October 1920:— | | |
| Amount charged to Port Arthur as part of the Cost of Power delivered to them | $ 1,367 07 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 111 05 | 1,478 12 |
| Balance carried forward 31st October 1920 | | $ 4,254 48 |

SCHEDULE "35"

## SEVERN SYSTEM

Operating Account for year ending 31st October, 1920

| Costs of operation as provided for under Sections 6 C & 23 of the Act | | |
|---|---|---|
| Power Purchased from Eugenia & Wasdell Systems | | $ 12,852 91 |
| Costs of operating and maintaining the Generating Plant, Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of this System | | 59,939 65 |
| Interest on Capital Investment | | 62,755 00 |
| Provision for Renewal of Generating Plant, Lines and Stations, etc. | | 37,883 05 |
| Provision for Contingencies | | 1,423 13 |
| Provision for Sinking Fund:— | | |
| By charges against Municipalities | $ 13,646 12 | |
| By charges against contracts with private Companies which purchase power | 2,793 09 | 16,139 21 |
| | | $ 191,292 95 |

| Revenue for Period | | |
|---|---|---|
| Collected from Municipalities | | $ 154,538 63 |
| Power sold to Private Companies | | 25,345 64 |
| | | $ 179,884 27 |
| Add amounts due by certain Municipalities being the difference between sums paid and the Costs of Power supplied to them in the period | $ 17,637 29 | |
| Deduct amounts collected from certain Municipalities in excess of the sums required to be paid by them for power supplied in the period | 6,228 61 | 11,408 68 |
| Revenue | | 191,292 95 |
| | | 191,292 95 |

SCHEDULE "36"

## SEVERN SYSTEM.

Statement Showing the Amount to be Paid by Each Municipality as the Cost—under Section 23 of the Act—of Power Supplied to it by the Commission, the Amount Received by the Commission from Each Municipality on Account of Such Cost and the Amount Remaining to be Credited or Charged to Each Municipality upon Ascertainment (by Annual Adjustment) of the Actual Cost of Power Supplied to it in the Year Ending 31st October, 1920.

| Municipality | Interim Rates per Horse Power Collected by Commission during Year | | Share of Capital Cost of System on Which Interest and Fixed Charges are payable | Average Horse Power supplied in year after Correction for power factor | Cost of Power purchased from Eugenia and Wasdell Systems | Share of Operating Costs and Fixed Charges | | | | | Total Cost of Power for year as provided to be paid under Section 23 of Act |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | To Jan. 1, 1920 | To Oct. 30, 1920 | | | | Operating, Maintenance and Administrative Expenses | Interest | Renewals | Contingencies | Sinking Fund | |
| | $ c. | $ c. | $ c. | | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| Alliston | 40 00 | 50 00 | 80,482 68 | 132 | 298 03 | 2,642 17 | 3,614 02 | 2,181 66 | 33 00 | ..... | 8,768 88 |
| Barrie | 29 00 | 29 00 | 138,014 41 | 665.8 | 1,503 23 | 6,647 89 | 6,265 34 | 3,782 18 | 166 45 | 1,377 66 | 19,742 75 |
| Beeton | 45 00 | 85 00 | 64,702 44 | 88.3 | 199 36 | 1,948 33 | 2,944 34 | 1,777 40 | 22 07 | ..... | 6,891 50 |
| Bradford | 47 00 | 75 00 | 52,992 02 | 41. | 92 57 | 1,364 19 | 2,411 45 | 1,455 70 | 10 25 | ..... | 5,334 16 |
| Coldwater | 40 00 | 50 00 | 16,373 35 | 56.8 | 128 24 | 677 56 | 745 36 | 449 95 | 14 20 | 204 36 | 2,219 67 |
| Collingwood | 28 00 | 28 00 | 323,451 85 | 1,336.9 | 3,018 47 | 17,394 53 | 14,708 85 | 8,879 24 | 334 22 | 4,978 30 | 49,313 61 |
| Cookstown | 35 00 | 60 00 | 26,538 56 | 61.1 | 137 95 | 1,092 73 | 1,206 88 | 728 55 | 15 27 | ..... | 3,181 38 |
| Creemore | 60 00 | 65 00 | 23,313 03 | 46.1 | 104 08 | 1,084 66 | 1,058 46 | 638 96 | 11 52 | 394 12 | 3,291 80 |
| Elmvale | 31 00 | 37 00 | 29,582 69 | 141.2 | 318 80 | 1,491 07 | 1,340 10 | 808 97 | 35 30 | 354 55 | 4,348 79 |
| Midland | 20 00 | 28 00 | 208,910 07 | 1,112.5 | 2,511 79 | 8,013 76 | 9,498 41 | 5,733 87 | 278 12 | 2,842 84 | 28,878 79 |
| Penetang | 22 00 | 32 00 | 157,890 48 | 839.9 | 1,896 31 | 6,334 57 | 7,185 65 | 4,337 74 | 209 97 | 2,839 24 | 22,803 48 |
| Port McNicoll | 35 00 | 85 00 | 9,071 10 | 33.9 | 76 54 | 867 38 | 412 93 | 249 27 | 8 47 | 100 61 | 1,715 20 |
| Stayner | 35 00 | 40 00 | 31,149 91 | 120.0 | 270 93 | 1,685 84 | 1,409 92 | 851 10 | 30 00 | 320 81 | 4,568 60 |
| Thornton | 43 00 | 85 00 | 10,996 55 | 11.1 | 25 06 | 370 04 | 500 53 | 302 15 | 2 77 | ..... | 1,200 55 |
| Tottenham | 51 00 | 85 00 | 32,050 83 | 28.4 | 64 12 | 1,121 33 | 1,459 00 | 880 75 | 7 10 | ..... | 3,532 30 |
| Victoria Harbor | 35 00 | 50 00 | 13,502 43 | 48.9 | 110 40 | 843 32 | 614 68 | 371 06 | 12 22 | 152 22 | 2,103 90 |
| Waubaushene | 30 00 | 45 00 | 6,846 94 | 24.8 | 55 99 | 307 87 | 310 24 | 187 28 | 6 20 | 81 41 | 948 99 |
| Totals—Municipalities | ..... | ..... | 1,225 869 34 | | 10,811 87 | 53,887 24 | 55,686 16 | 33,615 83 | 1,197 13 | 13,646 1 | 168,844 35 |
| Totals—Companies | ..... | ..... | 155,361 80 | | 2,041 04 | 6,052 41 | 7,068 84 | 4,267 22 | 226 00 | 2,793 09 | 22,448 60 |
| Non-operating Capital | ..... | ..... | 43 30 | | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Grand Totals | ..... | ..... | 1,381,274 44 | | 12,852 91 | 59,939 65 | 62,755 00 | 37,883 05 | 1,423 13 | 16,439 21 | 191,292 95 |

SCHEDULE "36."

SEVERN SYSTEM—*Continued.*

| Municipality | Total Cost of Power for year as provided to be paid under Section 23 of Act | Amount paid by Municipalities to Commission in respect of power supplied in year | Profit from Sale of Power to Companies credited to the Municipalities in proportion to their maintenance costs | Total Revenue from each Municipality | Amount remaining to be credited or charged to each Municipality upon ascertainment of the actual cost of power by annual adjustment | | Sinking Fund for the years mentioned hereunder charged as part of the cost of power in the year 1919-1920 |
|---|---|---|---|---|---|---|---|
| | | | | | Credited | Charged | |
| | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | |
| Alliston | 8,768 88 | 6,508 68 | 195 50 | 6,704 18 | ..... | 2,064 70 | ..... |
| Barrie | 19,742 75 | 19,309 40 | 409 92 | 19,719 32 | ..... | 23 43 | 1917-18 |
| Beeton | 6,891 50 | 6,542 11 | 150 30 | 6,692 41 | ..... | 199 09 | ..... |
| Bradford | 5,334 16 | 2,883 72 | 110 00 | 2,993 72 | ..... | 2,340 44 | ..... |
| Coldwater | 2,219 67 | 2,544 75 | 30 52 | 2,575 27 | 355 60 | ..... | 1917-18 |
| Collingwood | 49,313 61 | 37,433 18 | 812 85 | 38,246 03 | ..... | 11,067 58 | 1917-18 |
| Cookstown | 3,181 38 | 3,239 87 | 75 54 | 3,315 41 | 134 03 | ..... | ..... |
| Creemore | 3,291 80 | 2,789 49 | 76 75 | 2,866 24 | ..... | 425 56 | 1916-17 |
| Elmvale | 4,348 79 | 4,823 78 | 60 05 | 4,883 83 | 535 04 | ..... | 1917-18 |
| Midland | 28,878 79 | 29,660 39 | 367 57 | 30,027 96 | 1,149 17 | ..... | 1917-18 |
| Penetang | 22,803 48 | 25,127 99 | 319 20 | 25,447 19 | 2,643 71 | ..... | 1919-20 |
| Port McNicoll | 1,715 20 | 2,558 66 | 44 33 | 2,602 99 | 887 79 | ..... | 1916-17 |
| Stayner | 4,568 60 | 4,628 99 | 90 78 | 4,719 77 | 151 17 | ..... | 1917-18 |
| Thornton | 1,200 55 | 867 27 | 25 04 | 892 31 | ..... | 308 24 | ..... |
| Tottenham | 3,532 30 | 2,254 16 | 69 89 | 2,324 05 | ..... | 1,208 25 | ..... |
| Victoria Harbor | 2,103 90 | 2,313 58 | 46 03 | 2,359 61 | 255 71 | ..... | 1916-17 |
| Waubaushene | 948 99 | 1,052 61 | 12 77 | 1,065 38 | 116 39 | ..... | 1916-17 |
| Totals—Municipalities | 168,844 35 | 154,538 63 | 2,897 04 | 157,435 67 | 6,228 61 | 17,637 29 | ..... |
| Totals—Companies | 22,448 60 | 25,345 64 | *2,897 04* | ..... | ..... | ..... | ..... |
| Non-operating Capital | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Grand Totals | 191,292 95 | 179,884 27 | ..... | 157,435 67 | 6,228 61 | 17,637 29 | |

SCHEDULE "37"

## SEVERN SYSTEM

Statement Showing the Net Credit or Charge to Each Municipality in Respect of Power Supplied to it to 31st October, 1919 —the Cash Received and Applied Thereon, Interest Added During the Year, Also the Net Amount Credited or Charged to Each Municipality in Respect of Power Supplied in the Year Ending 31st October, 1920, and the Accumulated Amount Standing as a Credit or Charge to Each Municipality at 31st October, 1920.

| Municipality | Date Commenced Operating | Net Credit or Charge at 31st October, 1919 | | Cash Receipts on account of such charges made during the year | Interest at 4% per annum added during the year | | Net Amount credited (as an overpayment) or charged (as an underpayment) in respect of power supplied in the year ending 31st October, 1920 | | Accumulated amount standing at the Credit or Charge on 31st October 1920 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Credit | Charge | Credited | Credited | Charged | Credited | Charged | Credit | Charge |
| | | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| Alliston | June 1918 | | 4,278 27 | 44 92 | | 170 41 | | 2,064 70 | | 6,468 46 |
| Barrie | April 1913 | 11,391 55 | | | 455 66 | | | 23 43 | 11,823 78 | |
| Beeton | Aug. 1918 | | 3,967 16 | | | 158 69 | | 199 09 | | 4,324 94 |
| Bradford | Oct. 1918 | | 3,736 10 | | | 149 44 | | 2,340 44 | | 6,225 98 |
| Coldwater | Mar. 1913 | | 2,887 24 | | | 115 49 | 355 60 | | | 2,647 13 |
| Collingwood | Mar. 1913 | 16,028 72 | | | 641 15 | | | 11,067 58 | 5,602 29 | |
| Cookstown | May 1918 | | 1,667 11 | | | 66 68 | 134 03 | | | 1,599 76 |
| Creemore | Nov. 1914 | 2,398 60 | | | 95 94 | | | 425 56 | 2,068 98 | |
| Elmvale | June 1913 | 132 05 | | | 5 28 | | 535 04 | | 672 37 | |
| Midland | July 1911 | | 14,099 56 | 162 28 | | 562 55 | 1,149 17 | | | 13,350 66 |
| Penetang | July 1911 | 510 85 | | | 20 43 | | 2,643 71 | | 3,174 99 | |
| Port McNicholl | Jan. 1915 | | 2,237 02 | | | 89 48 | 887 79 | | | 1,438 71 |
| Stayner | Oct. 1913 | 9 19 | | | 37 | | 151 17 | | 160 73 | |
| Thornton | Nov. 1918 | | 885 70 | | | 35 43 | | 308 24 | | 1,229 37 |
| Tottenham | Oct. 1918 | | 2,110 11 | | | 84 42 | | 1,208 25 | | 3,403 08 |
| Victoria Harbor | July 1914 | 195 25 | | | 7 81 | | 255 71 | | 458 77 | |
| Waubaushene | Dec. 1914 | | 136 56 | | | 5 46 | 116 39 | | | 25 63 |
| Totals | | 30,666 21 | 36,005 13 | 207 20 | 1,226 64 | 1,438 05 | 6,228 61 | 17,637 29 | 23,961 91 | 40,713 72 |

SCHEDULE "38"

SEVERN SYSTEM

Statement Showing the Total Sinking Fund Requirements to be Met by Each Municipality, Sinking Fund Requirements the Payment of Which Has Been Deferred by the Commission Under Section 23 of the Act—Sinking Fund Payments Made by Certain Municipalities Which Have Been Operating More Than Five Years, and the Total of Such Sinking Fund Payments Including Interest Allowed Thereon to 31st October, 1920.

| Municipality | Total Sinking Fund Requirements chargeable to the Municipality under the Act | | Sinking Fund Requirements the payment of which has been deferred | | Sinking Fund Requirements paid (or charged) as part of the Cost of Power | | Interest at 4% per annum allowed on Sinking Fund requirements which have been paid | Total Sinking Fund Payments and Accumulated Interest to the Credit of the Municipality on 31st October, 1920 |
|---|---|---|---|---|---|---|---|---|
| | (a) for Period of | (b) Amount | (a) for Period of | (b) Amount | (a) for Period of | (b) Amount | | |
| | | $ c. | | $ c. | | $ c. | $ c | $ c |
| Alliston | 3 yrs. ending 31st Oct. 1920 | 3,063 75 | 3 yrs. ending 31st Oct. 1920 | 3,063 75 | | | | |
| Barrie | 4 " " " | 7,060 77 | 2 " " " | 4,375 33 | 2 yrs. ending 31st Oct. 1920 | 2,685 44 | 52 31 | 2,737 75 |
| Beeton | 3 " " " | 2,736 38 | 3 " " " | 2,736 38 | | | | |
| Bradford | 3 " " " | 1,905 38 | 3 " " " | 1,905 38 | | | | |
| Coldwater | 4 " " " | 965 55 | 2 " " " | 518 78 | 2 yrs. ending 31st Oct. 1920 | 416 77 | 8 50 | 425 27 |
| Collingwood | 4 " " " | 20,242 40 | 2 " " " | 11,388 07 | 2 " " " | 8,854 33 | 155 04 | 9,009 37 |
| Cookstown | 3 " " " | 1,144 79 | 3 " " " | 1,144 79 | | | | |
| Creemore | 4 " " " | 1,570 25 | 3 " " " | 1,176 13 | 1 yr. ending 31st Oct. 1920 | 394 12 | | 394 12 |
| Elmvale | 4 " " " | 1,527 91 | 2 " " " | 948 66 | 2 " " " | 579 25 | 8 99 | 588 24 |
| Midland | 1 " " " | 12,431 22 | 2 " " " | 7,729 75 | 2 " " " | 1,701 47 | 74 34 | 4,775 81 |
| Penetang | 4 " " " | 7,372 57 | | | 4 " " " | 7,372 57 | 335 03 | 7,707 60 |
| Port McNicoll | 4 " " " | 497 04 | 3 yrs. ending 31st Oct. 1920 | 396 43 | 1 " " " | 100 61 | | 100 61 |
| Stayner | 4 " " " | 1,591 35 | 2 " " " | 1,046 02 | 2 " " " | 545 33 | 8 98 | 554 31 |
| Thornton | 2 " " " | 367 58 | 2 " " " | 367 58 | | | | |
| Tottenham | 3 " " " | 1,251 08 | 3 " " " | 1,251 08 | | | | |
| Victoria Harbor | 4 " " " | 747 32 | 3 " " " | 595 10 | 1 yr. ending 31st Oct. 1920 | 152 22 | | 152 22 |
| Waubaushene | 4 " " " | 384 87 | 3 " " " | 303 46 | 1 " " " | 81 41 | | 81 41 |
| Totals—Municipalities | | 64,860 21 | | 38,976 69 | | 25,883 52 | 643 19 | 26,526 71 |
| Totals—Companies (from commencement of operations) | | 11,959 94 | | | (From commencement of operations) | 11,959 94 | 854 87 | 12,814 81 |
| Grand Totals | | 76,820 15 | | 38,976 69 | | 37,843 46 | 1,498 06 | 39,341 52 |

SCHEDULE "39."

SEVERN SYSTEM.

RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER 1920

| | | |
|---|---|---|
| Total Provision for Renewals to 31st October 1919 | | $ 146,154 18 |
| Deduct expenditures to 31st Oct., 1919 | | 4,402 37 |
| Balance brought forward 31st October 1919 | | $ 141,751 81 |
| Added during the year ending 31st October 1920:— | | |
| Amounts charged to Municipalities as part of the Cost of Power delivered to them | $ 33,615 83 | |
| Provision against equipment employed in respect of Contracts with Sundry Companies | 4,267 22 | |
| Interest at 4% per annum on monthly balances to the credit of the account | 5,670 07 | |
| Renewals Reserve provided on second hand equipment purchased from other systems | 139 50 | 43,692 62 |
| | | $ 185,444 43 |
| Expenditures during the year ending 31st October 1920 | | 147 41 |
| Balance carried forward 31st October 1920 | | $ 185,297 02 |

SCHEDULE "40."

SEVERN SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER 1920

| | | |
|---|---|---|
| Balance brought forward 31st October 1919 | | $ 5,110 68 |
| Added during the year ending 31st October 1920:— | | |
| Amount charged to Municipalities as part of the Cost of Power delivered to them | $ 1,197 13 | |
| Provision against equipment employed in respect of contracts with Sundry Companies | 226 00 | |
| Interest at 4% per annum on monthly balances to the credit of the account | 204 43 | 1,627 56 |
| | | $ 6,738 24 |
| Expenditures during the year ending 31st October 1920 | | 1,063 30 |
| Balance carried forward 31st October 1920 | | $ 5,674 94 |

SCHEDULE "41"

## ST. LAWRENCE SYSTEM

Operating Account for year ending 31st October, 1920

| Costs of Operation as provided for under Sections 6 C and 23 of the Act | |
|---|---|
| Power Purchased | $ 33,710 84 |
| Costs of operating and maintaining the Generating Plant, Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of this System | 16,935 23 |
| Interest on Capital Investment | 24,527 99 |
| Provision for Renewal of lines, Stations, etc | 21,537 01 |
| Provision for Contingencies | 3,185 52 |
| Provision for Sinking Fund | 4,639 67 |
| | $ 104,536 26 |

| Revenue for Period | |
|---|---|
| Collected from Municipalities | $ 72,443 32 |
| Power sold to Private Companies | 22,870 72 |
| | $ 95,314 04 |
| Add: Amounts due by certain Municipalities being the difference between sums paid and the Costs of Power supplied to them in the period | 6,055 00 |
| | $ 101,369 04 |
| Loss on Sale of Power supplied to Private Companies (written off against Contingency Reserve) | 3,167 22 |
| | $ 104,536 26 |

SCHED-

ST. LAW-

Statement Showing the Amount to be Paid by Each Municipality as the Cost—Under Section
mission From Each Municipality on Account of such Cost and the Amount
Adjustment) of the Actual Cost of Power Sup-

| Municipality | Interim Rates per Horse Power Collected by Commission during year | Share of Capital Cost of System on which Interest and Fixed charges are payable | Average Horse Power Supplied in year after correction for Power factor | Cost of Power to Commission | Share of Operating | |
|---|---|---|---|---|---|---|
| | | | | | Operating Maintenance and Administrative Expenses | Interest |
| | $ c. | $ c. | | $ c. | $ c. | $ c. |
| Brockville | 45 19 | 278,187 28 | 1,004.8 | 15,967 69 | 7,597 29 | 12,578 99 |
| Chesterville | 76 73 | 68,756 78 | 148.0 | 2,352 28 | 1,928 13 | 3,118 78 |
| Prescott | 44 93 | 52,249 25 | 201.8 | 3,207 32 | 1,833 87 | 2,353 66 |
| Williamsburg | 50 00 | 4,527 60 | 18.6 | 260 42 | 370 16 | 206 23 |
| Winchester | 69 84 | 31,320 13 | 83.9 | 1,333 47 | 1,785 04 | 1,419 19 |
| Totals—Municipalities | | 435,041 04 | 1,457.1 | 23,121 18 | 13,514 49 | 19,676 85 |
| Totals—Companies | | 107,798 24 | 666.6 | 10,589 66 | 3,420 74 | 4,851 14 |
| Non-operating Capital | | 98,294 31 | | | | |
| Grand Totals | | 641,133 59 | 2,123.7 | 33,710 84 | 16,935 23 | 24,527 99 |

ULE "42"

RENCE SYSTEM

23 of the Act—of Power Supplied to it by the Commission—the Amount Received by the Com-Remaining to be Charged to Each Municipality Upon Ascertainment (By Annual plied to it in the Year Ending 31st October, 1920.

| Costs and Fixed Charges | | Sinking Fund | Total Cost of Power for year as provided to be paid under Section 23 of Act | Amounts paid to the Commission by each Municipality | Amounts remaining to be charged to each Municipality upon ascertainment of the actual cost of Power by annual adjustment | Sinking Fund for the years mentioned hereunder charged as part of the cost of power in the year 1919-1920 |
|---|---|---|---|---|---|---|
| Renewals | Contingencies | | | | | |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | |
| 11,045 10 | 1,507 20 | ..... | 48,696 27 | 45,405 27 | 3,291 00 | ..... |
| 2,738 46 | 222 00 | 1,232 00 | 11,591 65 | 11,187 08 | 404 57 | 1919-20 |
| 2,066 65 | 302 70 | 930 00 | 10,694 20 | 9,064 58 | 1,629 62 | 1919-20 |
| 181 08 | 27 90 | ..... | 1,045 79 | 929 16 | 116 63 | ..... |
| 1,246 13 | 125 82 | 560 76 | 6,470 41 | 5,857 23 | 613 18 | 1919-20 |
| 17,277 42 | 2,185 62 | 2,722 76 | 78,498 32 | 72,443 32 | 6,055 00 | |
| 4,259 59 | 999 90 | 1,916 91 | 26,037 94 | 22,870 72 | *3,167 22 | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 21,537 01 | 3,185 52 | 4,639 67 | 104,536 26 | 95,314 04 | ..... | |

* Charged to Contingency Reserve

SCHEDULE "43"

## ST. LAWRENCE SYSTEM

Statement Showing the Net Charge to Each Municipality in Respect of Power Supplied to it to 31st October, 1919, Interest Added During the Year, Also the Net Amount Charged to Each Municipality in Respect of Power Supplied in the Year Ending 31st October, 1920, and the Accumulated Amount Standing as a Charge to Each Municipality at 31st October, 1920.

| Municipality | Date Commenced Operating | Net Charge at 31st October, 1919 | Interest at 4% per annum charged during the year | Net Amount charged (as an underpayment) in respect of power supplied in year ending 31st October, 1920 | Accumulated amount standing as a charge on 31st October, 1920 |
|---|---|---|---|---|---|
| | | $ c. | $ c. | $ c. | $ c. |
| Brockville | April 1915 | 10,606 71 | 424 28 | 3,291 00 | 14,321 99 |
| Chesterville | Mar. 1914 | 8,166 41 | 326 65 | 404 57 | 8,897 63 |
| Prescott | Dec. 1913 | 2,438 17 | 97 53 | 1,629 62 | 4,165 32 |
| Williamsburg | April 1915 | 1,376 26 | 55 05 | 116 63 | 1,547 94 |
| Winchester | Jan. 1914 | 4,542 46 | 181 69 | 613 18 | 5,337 33 |
| Totals | | 27,130 01 | 1,085 20 | 6,055 00 | 34,270 21 |

SCHEDULE "44".

## ST. LAWRENCE SYSTEM

Statement Showing the Total Sinking Fund Requirements to be Met by Each Municipality—Sinking Fund Requirements the Payment of Which has been Deferred by the Commission Under Section 23 of the Act—Sinking Fund Payments Made by Certain Municipalities Who Have Been Operating More Than Five Years, and the Total of Such Sinking Fund Payments to 31st October, 1920.

| Municipality | Total Sinking Fund Requirements Chargeable to the Municipality under the Act | | Sinking Fund Requirements the payment of which has been deferred | | Sinking Fund Requirements paid (or charged) as part of the Cost of Power | |
|---|---|---|---|---|---|---|
| | (a) For period of | (b) Amounts | (a) For period of | (b) Amounts | (a) For period of | (b) Amounts |
| | | $ c. | | $ c. | | $ c. |
| Brockville | 1year ending Oct. 31, 1920 | 4,970 18 | 1 year ending Oct. 31, 1920 | 4,970 18 | ..... | ..... |
| Chesterville | 1 " " " | 1,232 00 | ..... | ..... | 1 year ending Oct. 31, 1920 | 1,232 00 |
| Prescott | 1 " " " | 930 00 | ..... | ..... | 1 " " " | 930 00 |
| Williamsburg | 1 " " " | 81 49 | 1 year ending Oct. 31, 1920 | 81 49 | ..... | ..... |
| Winchester | 1 " " " | 560 76 | ..... | ..... | 1 year ending Oct. 31, 1920 | 560 76 |
| Totals—Municipalities | ..... | 7,774 43 | ..... | 5,051 67 | ..... | 2,722 76 |
| Totals—Companies (from commencement of Operations) | ..... | 1,916 91 | (Nil) | ..... | From com. of Operations | 1,916 91 |
| Grand Totals | ..... | 9,691 34 | ..... | 5,051 67 | ..... | 4,639 67 |

SCHEDULE "45."

ST. LAWRENCE SYSTEM.

RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER 1920

| | | |
|---|---|---|
| Total provision for Renewals 31st October 1919 | | $ 47,406 30 |
| Deduct expenditures to 31st October 1919 | | 479 03 |
| Balance brought forward 31st October 1919 | | 46,927 27 |
| Added during the year ending 31st October 1920:— | | |
| Amount charged to Municipalities as part of the Cost of Power delivered to them | $ 17,277 42 | |
| Provision against equipment employed in respect to Contracts with Private Companies | 4,259 59 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 1,877 09 | 23,414 10 |
| | | 70,341 37 |
| Expenditures during the year ending 31st October 1920 | | 1,430 70 |
| Balance carried forward 31st October 1920 | | $ 68,910 67 |

SCHEDULE "46."

ST. LAWRENCE SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER, 1920

| | | |
|---|---|---|
| Balance brought forward 31st October 1919 | | $ 1,555 24 |
| Added during the year ending 31st October 1920:— | | |
| Amount charged to Municipalities as part of the Cost of Power delivered to them | $ 2,185 62 | |
| Provision against equipment employed in respect of contracts with Private Companies | 999 90 | |
| Interest at 4% per annum on monthly balances to the credit of the account | 62 20 | 3,247 72 |
| | | 4,802 96 |
| Deduct: | | |
| Loss for year on power sold to Private Companies | 3,167 22 | |
| Expenditures during the year ending 31st October 1920 | 543 07 | 3,710 29 |
| Balance carried forward 31st October 1920 | | $ 1,092 67 |

SCHEDULE "47"

## WASDELL SYSTEM

Operating Account for year ending 31st October, 1920

| Costs of operation as provided for under Sections 6 C and 23 of the Act | | |
|---|---|---|
| Costs of operating and maintaining Generating Plant, Transmission Lines, Stations, etc. including the proportion of Administrative Expenses chargeable to the operation of this System | | $ 14,732 52 |
| Interest on Capital Investment | | 13,526 10 |
| Provision for Renewal of Generating Plant Lines, Stations, etc | | 5,938 36 |
| Provision for Contingencies | | 253 24 |
| Provision for Sinking Fund:— | | |
| By certain Municipalities which were charged therewith upon the expiry of their five year exemption period | $ 2,656 27 | |
| By charges against contracts with private Companies which purchased power | 2,640 25 | 5,296 52 |
| | | $ 39,746 74 |

| Revenue for Period | | |
|---|---|---|
| Collected from Municipalities | | $ 20,563 06 |
| Power sold to Private Companies and to Severn System | | 17,513 95 |
| | | 38,077 01 |
| Add amounts due by certain Municipalities, being the difference between the sums paid and the Costs of Power supplied to them in the year | $ 1,303 65 | |
| Deduct amounts collected from certain Municipalities in excess of the sums required to be paid by them for power supplied in the year | 216 62 | 1,087 03 |
| Revenue | | 39,164 04 |
| Loss on Sale of Power to Private Companies (written off against Contingency Reserve) | | 582 70 |
| | | $ 39,746 74 |

SCHED-

WASDELL

Statement Showing the Amount to be Paid by Each Municipality as the Cost Under Section 23
sion from Each Municipality on Account of Such Cost—and the Amount Remaining to
justment) of the Actual Cost of Power Supplied

| Municipality | Interim Rates per Horse Power collected by Commission during Year | | Share of Capital Cost of System on which Interest and Fixed charges are Payable | Average Horse Power supplied in year after correction for Power factor | Share of Operating Costs & Fix- | | |
|---|---|---|---|---|---|---|---|
| | To Jan. 1st 1920 | To Oct. 31st 1920 | | | Operating Maintenance and Administrative Expenses | Interest | Renewals |
| | $ c. | $ c. | $ c. | | $ c. | $ c. | $ c. |
| Beaverton | 45 00 | 55 00 | 35,404 80 | 104.2 | 2,237 23 | 1,612 68 | 708 02 |
| Brechin | 55 00 | 85 00 | 23,263 31 | 34.5 | 899 60 | 1,059 65 | 465 22 |
| Cannington | 50 00 | 65 00 | 33,235 43 | 81.1 | 1,584 96 | 1,513 86 | 664 63 |
| Kirkfield | ..... | 45 00 | 4,824 07 | 4.3 | 106 09 | 121 47 | 53 32 |
| Sunderland | 55 00 | 85 00 | 28,850 85 | 47.5 | 974 57 | 1,314 15 | 576 95 |
| Woodville | 55 00 | 80 00 | 26,833 02 | 47.9 | 941 63 | 1,222 23 | 536 60 |
| Totals—Municipalities | ..... | ..... | 152,411 48 | 319.5 | 6,744 08 | 6,844 04 | 3,004 74 |
| Totals—Companies and Severn System | ..... | ..... | 169,253 95 | 590.5 | 7,988 44 | 6,682 06 | 2,933 62 |
| Grand Totals | ..... | ..... | 321,665 43 | ..... | 14,732 52 | 13,526 10 | 5,938 36 |

ULE "48."

SYSTEM

of the Act—of Power Supplied to it by the Commission—the Amount Received by the Commis-
be Credited or Charged to Each Municipality Upon Ascertainment (By Annual Ad-
to it in the Year Ending 31st October, 1920.

| ed Charges | | Loss from sale of Power to Severn System charged to Municipalities in proportion to their Maintenance Cost | Total Cost of Power for year as provided to be paid under Section 23 of Act | Amounts Paid to Commission by each Municipality | Amounts remaining to be credited or charged to each Municipality upon ascertainment of the actual Cost of Power by Annual Adjustment | | Sinking Fund for the years mentioned hereunder charged as part of the Cost of Power in the year 1919-1920 |
|---|---|---|---|---|---|---|---|
| Contingencies | Sinking Fund | | | | Credited | Charged | |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | |
| 34 45 | 637 21 | 718 30 | 5,947 89 | 5,307 59 | ..... | 640 30 | 1919–20 |
| 11 41 | 418 70 | 376 68 | 3,231 26 | 2,689 12 | ..... | 542 14 | 1919–20 |
| 26 81 | 598 17 | 506 61 | 4,895 04 | 4,966 69 | 71 65 | ..... | 1919–20 |
| 1 42 | ..... | 31 28 | 313 58 | 192 37 | ..... | 121 21 | 1919–20 |
| 15 69 | 519 25 | 332 74 | 3,733 35 | 3,767 81 | 34 46 | ..... | 1919–20 |
| 15 83 | 482 94 | 329 74 | 3,528 97 | 3,639 48 | 110 51 | ..... | 1919–20 |
| 105 61 | 2,656 27 | 2,295 35 | 21,650 09 | 20,563 06 | 216 62 | 1,303 65 | ..... |
| 147 63 | 2,640 25 | *2,295 35* | 18,096 65 | 17,513 95 | ..... | *582 70 | |
| 253 24 | 5,296 52 | ..... | 39,746 74 | 38,077 01 | ..... | ..... | |

*Charged to Contingency Reserve.

SCHEDULE "49"

WASDELL SYSTEM

Statement Showing the Net Charge to each Municipality in Respect of Power Supplied to it to 31st October, 1919, adjustments Made, and Interest Added During the Year, Also the Net Amount Credited or Charged to Each Municipality in Respect of Power Supplied in the Year Ending 31st October, 1920, and the Accumulated Amount Standing as a Charge to each Municipality at 31st October, 1920.

| Municipality | Date Commenced Operating | Net Charge at 31st October 1919 | Amount Credited upon adjustment of Renewals Reserve | Interest at 4% per annum added during the year | Net amount credited (as an overpayment) or charged (as an underpayment) in respect of power supplied in the year ending 31st October, 1920 | | Accumulated amount standing as a Credit or Charge on 31st October, 1920 | |
|---|---|---|---|---|---|---|---|---|
| | | | | Charged | Credited | Charged | Credit | Charge |
| | | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| Beaverton | Nov. 1914 | 9,013 50 | 4,786 70 | 169 06 | ..... | 640 30 | ..... | 5,036 16 |
| Brechin | Jan. 1915 | 6,621 27 | 3,659 49 | 118 47 | ..... | 542 14 | ..... | 3,622 39 |
| Cannington | Nov. 1914 | 8,576 84 | 4,599 05 | 159 11 | 71 65 | ..... | ..... | 4,065 25 |
| Kirkfield | June 1920 | ..... | ..... | ..... | ..... | 121 21 | ..... | 121 21 |
| Sunderland | Nov. 1914 | 7,596 14 | 3,733 72 | 154 51 | 34 46 | ..... | ..... | 3,982 47 |
| Woodville | Nov. 1914 | 7,428 34 | 3,806 64 | 144 87 | 110 51 | ..... | ..... | 3,656 06 |
| Totals | ..... | 39,236 09 | 20,585 60 | 746 02 | 216 62 | 1,303 65 | ..... | 20,483 54 |

SCHEDULE "50"

## WASDELL SYSTEM

Statement Showing the Total Sinking Fund Requirements to be Met by Each Municipality—Sinking Fund Requirements the Payment of Which Has Been Deferred by the Commission Under Section 23 of the Act—Sinking Fund Payments Made by Certain Municipalities Who Have Been Operating More Than Five Years, and the Total of the Sinking Fund Payments to 31st October, 1920.

| Municipality | Total Sinking Fund Requirements Charged to the Municipality under the Act | | Sinking Fund Requirements the payment of which has been deferred | | Sinking Fund paid (or charged) as part of the cost of power | | Total Sinking Fund payment to the Credit of the Municipality on 31st Oct. 1920 |
|---|---|---|---|---|---|---|---|
| | (a) For period of | (b) Amount | (a) For period of | (b) Amount | (a) For period of | (b) Amount | |
| | | $ c. | | $ c. | | $ c. | $ c. |
| Beaverton | 1 year ending Oct. 31, 1920 | 637 21 | | | 1 year ending Oct. 31, 1920 | 637 21 | 637 21 |
| Brechin | 1 " " " | 418 70 | | | 1 " " " | 418 70 | 418 70 |
| Cannington | 1 " " " | 598 17 | | | 1 " " " | 598 17 | 598 17 |
| Kirkfield | 1 " " " | 48 00 | 1 year ending Oct. 31, 1920 | 48 00 | | | |
| Sunderland | 1 " " " | 519 25 | | | 1 year ending Oct. 31, 1920 | 519 25 | 519 25 |
| Woodville | 1 " " " | 482 94 | | | 1 " " " | 482 94 | 482 94 |
| Totals—Municipalities | | 2,704 27 | | 48 00 | | 2,656 27 | 2,656 27 |
| Totals—Companies operations) | (From commencement of. | 2,640 25 | | | (From commencement of operations) | 2,640 25 | 2,640 25 |
| Grand Totals | | 5,344 52 | | 48 00 | | 5,296 52 | 5,296 52 |

SCHEDULE "51."

WASDELL SYSTEM.

RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER, 1920

| | | |
|---|---|---|
| Total provision for Renewals to 31st October 1919 | $ 48,001 62 | |
| Less reduction upon adjustment of Renewal Rates | 20,585 60 | $ 27,416 02 |
| Deduct:— | | |
| Expenditures to 31st October 1919 | | 858 47 |
| Balance brought forward 31st October 1919 | | $ 26,557 55 |
| Added during the year ending 31st October 1920:— | | |
| Amounts charged to Municipalities as part of the Cost of Power delivered to them | $ 3,004 74 | |
| Provision against equipment employed in respect of Severn System and Companies | 2,933 62 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 1,062 31 | 7,000 67 |
| | | $ 33,558 22 |
| Expenditures during the year ending 31st October 1920 | | 2,284 71 |
| Balance carried forward 31st October 1920 | | $ 31,273 51 |

SCHEDULE "52."

WASDELL SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER, 1920

| | | |
|---|---|---|
| Balance brought forward 31st October 1919 | | $ 14,277 43 |
| Added during the year ending 31st October 1920:— | | |
| Amount charged to Municipalities as part of the Cost of Power delivered to them | $ 105 61 | |
| Provisions against equipment employed in respect of contracts with Severn System and Companies | 147 63 | |
| Interest at 4% per annum on monthly balances to the credit of the account | 571 10 | 824 34 |
| | | $ 15,101 77 |
| Deduct: | | |
| Expenditures (including restringing of aluminum cable) during the year ending 31st October 1920 | $ 14,519 07 | |
| Losses for the year on Power sold to Private Companies | 582 70 | 15,101 77 |
| Balance carried forward 31st October 1920 | | (Nil) |

SCHEDULE "53."

## WASDELL RURAL LINES

Operating Account for Year Ending 31st October, 1920

| | | | |
|---|---|---|---|
| Interest on Capital Investment | $ 583 29 | Revenue — Interest and Sinking Fund from the Municipalities which operate the lines | $ 782 68 |
| Provision for Sinking Fund | 199 39 | | |
| | $ 782 68 | | $ 782 68 |

Statement Showing Interest and Sinking Fund Charges on Each Line For the Year Ending 31st October, 1920.

| — | Capital Cost | Interest | Sinking Fund | Total Interest and Sinking Fund Charges | Revenue from Municipalities |
|---|---|---|---|---|---|
| | $ c. | $ c. | $ c. | $ c. | $ c. |
| Beaverton | 4,757 48 | 278 55 | 80 87 | 359 42 | 359 42 |
| Brechin | 613 25 | 37 96 | 11 02 | 48 98 | 48 98 |
| Brock Township | 3,801 62 | 183 43 | 81 82 | 265 25 | 265 25 |
| Woodville | 2,109 37 | 83 35 | 25 68 | 109 03 | 109 03 |
| Totals | 11,281 72 | 583 29 | 199 39 | 782 68 | 782 68 |

SCHEDULE "53."—*Continued*

WASDELL RURAL LINES—*Continued.*

Statement Showing the Total Sinking Fund Requirements in Respect of Each Line and the Total of the Sinking Fund Payments With Interest Allowed Thereon to 31st October, 1920.

| — | Sinking Fund Requirements | | Sinking Fund Paid | Interest at 4% per annum allowed on Sinking Fund Payments | Total Sinking Fund Payments and Accumulated Interest to 31st October, 1920 |
|---|---|---|---|---|---|
| | Period Covered | Amount | | | |
| | | $ c. | $ c. | $ c. | $ c. |
| Beaverton | 3 yrs. ending Oct. 31, 1920 | 185 62 | 185 62 | 5 40 | 191 02 |
| Brechin | 2 " " " | 31 99 | 31 99 | 84 | 32 83 |
| Brock Township | 2 " " " | 125 44 | 125 44 | 1 74 | 127 18 |
| Woodville | 1 " " " | 25 68 | 25 68 | ..... | 25 68 |
| Totals | ..... | 368 73 | 368 73 | 7 98 | 376 71 |

SCHEDULE "54"

## EUGENIA SYSTEM

Operating Account for year ending 31st October, 1920

| Cost of operation as provided for under Sections 6C and 23 of the Act | | |
|---|---|---|
| Cost of operating and maintaining the Generating Plant, Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of this System | | $ 62,179 71 |
| Interest on Capital Investment | | 76,884 61 |
| Provision for Renewal of Generating Plant, Lines, Stations, etc | | 29,972 45 |
| Provision for Contingencies, by charges against Municipalities | $ 797 75 | |
| By charges against contracts with Private Companies, also the Severn System which purchased power | 41 00 | 838 75 |
| | | $ 169,875 52 |

| Revenue for Period | | |
|---|---|---|
| Collected from Municipalities | | $ 119,357 98 |
| Power sold to Private Companies and to Severn System | | 6,585 33 |
| | | $ 125,943 31 |
| Add amounts due by certain Municipalities being the difference between sums paid and the costs of power supplied to them in the period | | 40,840 36 |
| Revenue | | $ 166,783 67 |
| Loss on sale of Power to Private Companies (written off against Contingency Reserve) | | 3,091 85 |
| | | $ 169,875 52 |

SCHED-

EUGENIA

Statement Showing the Amount to be Paid by Each Municipality as the Cost—Under Section 23
mission From Each Municipality on Account of Such Cost and the Amount
the Actual Cost of Power Supplied to it

| Municipality | Interim Rates per Horse Power collected by Commission during year | | Share of Capital Cost of System on which Interest and Fixed Charges are payable | Average Horse Power supplied in year after correction for Power Factor | Share of Operating Maintenance and Administrative Expenses |
|---|---|---|---|---|---|
| | To Jan. 1st 1920 | To Oct. 31st 1920 | | | |
| | $ c. | $ c. | $ c. | | $ c. |
| Arthur | 45 00 | 65 00 | 98,390 56 | 129.0 | 3,753 92 |
| Chatsworth | 30 00 | 45 00 | 13,877 79 | 29.0 | 644 92 |
| Chesley | 40 00 | 45 00 | 123,737 23 | 250.3 | 3,978 84 |
| Dundalk | 27 00 | 38 00 | 34,920 17 | 87.7 | 1,779 65 |
| Durham | 33 00 | 45 00 | 39,183 66 | 100.6 | 2,042 92 |
| Elmwood | 35 00 | 45 00 | 24,599 35 | 51.0 | 1,058 30 |
| Flesherton | 26 00 | 36 00 | 22,764 99 | 57.3 | 974 55 |
| Grand Valley | 45 00 | 60 00 | 38,986 67 | 60.7 | 1,758 96 |
| Hanover | 35 00 | 35 00 | 246,672 75 | 593.1 | 9,937 09 |
| Holstein | 44 00 | 75 00 | 13,190 42 | 9.3 | 443 38 |
| Horning's Mills | ..... | ..... | 4,968 03 | 5.0 | 1,172 27 |
| Markdale | 23 00 | 35 00 | 29,898 30 | 85.7 | 1,198 45 |
| Mount Forest | 40 00 | 55 00 | 94,000 21 | 151.6 | 3,364 65 |
| Neustadt | 42 50 | 45 00 | 48,234 10 | 84.2 | 1,747 16 |
| Orangeville | 35 00 | 55 00 | 89,295 98 | 136.2 | 2,958 53 |
| Owen Sound | 28 00 | 28 00 | 444,959 77 | 1,132.2 | 16,176 79 |
| Shelburne | 30 00 | 38 00 | 81,237 57 | 183.6 | 3,336 32 |
| Tara | 37 00 | 85 00 | 45,563 21 | 44.6 | 1,382 62 |
| Totals—Municipalities | ..... | ..... | 1,494,480 76 | 3,191.1 | 57,709 32 |
| Totals—Companies and Severn System (which purchases power) | ..... | ..... | 201,469 53 | 164.0 | 4,470 39 |
| Non-operating Capital | ..... | ..... | 217,815 21 | ..... | ..... |
| Grand Totals | ..... | ..... | 1,913,765 50 | ..... | 62,179 71 |

ULE "55"

SYSTEM

of the Act—of Power Supplied to it by the Commission, the Amount Received by the Com-
Charged to each Municipality Upon Ascertaining by Annual Adjustment
in the Year Ending 31st October, 1920.

| Operating Costs and Fixed Charges | | | Loss on Sale of Power to Severn System charged to Municipalities in proportion to their Maintenance Costs | Total Cost of Power for year as provided to be paid under Section 23 of Act | Amounts paid to the Commission by each Municipality | Amounts charged to each Municipality upon ascertaining the Cost of Power by Annual Adjustment |
|---|---|---|---|---|---|---|
| Interest | Renewals | Contingencies | | | | |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| 4,499 10 | 2,082 86 | 32 25 | 774 36 | 11,142 49 | 7,828 36 | 3,314 13 |
| 636 05 | 241 64 | 7 25 | 94 36 | 1,624 22 | 1,192 75 | 431 47 |
| 5,666 17 | 2,192 07 | 62 57 | 618 67 | 12,518 32 | 10,931 72 | 1,586 60 |
| 1,592 98 | 531 22 | 21 92 | 254 84 | 4,180 61 | 3,092 46 | 1,088 15 |
| 1,798 41 | 591 92 | 25 15 | 247 42 | 4,705 82 | 4,234 08 | 471 74 |
| 1,127 40 | 430 28 | 12 75 | 146 85 | 2,775 58 | 2,142 32 | 633 26 |
| 1,044 62 | 359 74 | 14 32 | 126 59 | 2,519 82 | 1,862 98 | 656 84 |
| 1,784 07 | 779 10 | 15 17 | 291 53 | 4,628 83 | 3,370 25 | 1,258 58 |
| 10,655 02 | 3,521 28 | 148 27 | 1,435 56 | 25,697 22 | 20,757 49 | 4,939 73 |
| 601 95 | 317 74 | 2 33 | 89 98 | 1,455 38 | 650 91 | 804 47 |
| 226 80 | 112 38 | 1 25 | 81 42 | 1,594 12 | 685 26 | 908 86 |
| 1,373 35 | 423 93 | 21 42 | 141 64 | 3,158 79 | 2,749 04 | 409 75 |
| 4,263 76 | 1,829 87 | 37 90 | 637 02 | 10,133 20 | 7,961 60 | 2,171 60 |
| 2,114 63 | 863 30 | 21 05 | 261 55 | 5,007 69 | 3,552 07 | 1,455 62 |
| 4,079 91 | 1,794 47 | 34 05 | 587 22 | 9,454 18 | 6,770 41 | 2,683 77 |
| 20,421 01 | 6,770 82 | 283 05 | 2,192 00 | 45,843 67 | 31,702 35 | 14,141 32 |
| 3,718 61 | 1,343 73 | 45 90 | 530 41 | 8,974 97 | 6,558 90 | 2,416 07 |
| 2,081 69 | 1,037 76 | 11 15 | 270 21 | 4,783 43 | 3,315 03 | 1,468 40 |
| 67,685 53 | 25,224 11 | 797 75 | 8,781 63 | 160,198 34 | 119,357 98 | 40,840 36 |
| 9,199 08 | 4,748 34 | 41 00 | *8,781 63* | 9,677 18 | 6,585 33 | *3,091 85 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 76,884 61 | 29,972 45 | 838 75 | ..... | 169,875 52 | 125,943 31 | ..... |

*Charged to Contingency Reserve.

SCHEDULE "56."

## EUGENIA SYSTEM

Statement Showing the Net Credit or Charge to Each Municipality in Respect of Power Supplied to it to 31st October, 1919, the Cash Received and Applied Thereon, Interest Added During the Year Also the Amount Charged to Each Municipality in Respect of Power Supplied in the Year Ending 31st October, 1920, and the Accumulated Amount Standing as a Charge to Each Municipality at 31st October, 1920.

| Municipality | Date Commenced Operating | Net Credit or Charge at 31st October, 1919 | | Cash Receipts on account of such charges | Interest at 4% per annum added during the year | | Amount charged (as an underpayment) in respect of power supplied in year ending 31st October, 1920 | Accumulated amount standing as a Charge on 31st October, 1920 |
|---|---|---|---|---|---|---|---|---|
| | | Credit | Charge | Credited | Credited | Charged | | |
| | | $ c. | $ c. | $. c. | $ c. | $ c. | $ c. | $ c. |
| Arthur | Dec. 1916 | | 6,057 46 | | | 242 30 | 3,314 13 | 9,613 89 |
| Chatsworth | Dec. 1915 | | 1,103 74 | | | 44 15 | 431 47 | 1,579 36 |
| Chesley | July 1916 | | 5,973 57 | | | 238 94 | 1,586 60 | 7,799 11 |
| Dundalk | Dec. 1915 | | 2,617 90 | | | 104 72 | 1,088 15 | 3,810 77 |
| Durham | Dec. 1915 | | 2,238 26 | | | 89 53 | 471 74 | 2,799 53 |
| Elmwood | April 1918 | | 417 05 | | | 16 68 | 633 26 | 1,066 99 |
| Flesherton | Dec. 1915 | | 1,414 56 | | | 56 58 | 656 84 | 2,127 98 |
| Grand Valley | Dec. 1916 | | 1,147 11 | | | 45 88 | 1,258 58 | 2,451 57 |
| Hanover | Sept. 1916 | 2,809 73 | | | 112 39 | | 4,939 73 | 2,017 61 |
| Holstein | May 1916 | | 2,658 88 | | | 106 36 | 804 47 | 3,569 71 |
| Horning's Mills | July 1916 | 42 26 | | | 1 69 | | 908 86 | 864 91 |
| Markdale | Mar. 1916 | | 1,444 44 | | | 57 78 | 409 75 | 1,911 97 |
| Mount Forest | Dec. 1915 | | 13,284 85 | | | 531 39 | 2,171 60 | 15,987 84 |
| Neustadt | Dec. 1918 | | 832 53 | | | 33 30 | 1,455 62 | 2,321 45 |
| Orangeville | July 1916 | | 5,384 08 | | | 215 36 | 2,683 77 | 8,283 21 |
| Owen Sound | Dec. 1915 | 12,179 68 | | | 487 19 | | 14,141 32 | 1,474 45 |
| Shelburne | July 1916 | | 1,397 63 | 74 10 | | 54 82 | 2,416 07 | 3,794 42 |
| Tara | Feb. 1918 | | 3,783 22 | | | 151 33 | 1,468 40 | 5,402 95 |
| Totals | | 15,031 67 | 49,755 28 | 74 10 | 601 27 | 1,989 12 | 40,840 36 | 76,877 72 |

SCHEDULE "57."

EUGENIA SYSTEM.

RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER 1920

| | | |
|---|---|---|
| Total provisions for Renewals to 31st October 1919 | | $ 101,609 90 |
| Deduct expenditures to 31st October 1919 | | 785 58 |
| Balance brought forward 31st October 1919 | | $ 100,824 32 |
| Added during year ending 31st October 1920:— | | |
| Amounts charged to Municipalities as part of the Cost of Power delivered to them | $ 25,224 11 | |
| Provision against equipment employed in respect of contracts with Sundry Companies | 4,748 34 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 4,032 97 | |
| Renewal Reserve provided on second hand equipment purchased from other Systems | 1,297 87 | 35,303 29 |
| | | $ 136,127 61 |
| Expenditures during the year ending 31st October 1920 | | 365 41 |
| | | $ 135,762 20 |

SCHEDULE "58."

EUGENIA SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER 1920

| | | |
|---|---|---|
| Balance brought forward 31st October 1919 | | $ 19,488 48 |
| Added during the year ending 31st October 1920:— | | |
| Amount charged to Municipalities as part of the Cost of Power delivered to them | $ 797 75 | |
| Provision against equipment employed in respect of contracts with Sundry Companies | 41 00 | |
| Interest at 4% per annum on monthly balances to the credit of the amount | 779 54 | 1,618 29 |
| | | $ 21,106 77 |
| Expenditures during the year ending 31st October 1920 | $ 4,583 98 | |
| Losses for the year on power sold to private Companies | 3,091 85 | 7,675 83 |
| Balance carried forward 31st October 1920 | | $ 13,430 94 |

SCHEDULE "59."

## EUGENIA RURAL LINES

Operating Account for Year Ending 31st October, 1920

| | | | |
|---|---|---|---|
| | | Revenue — | |
| Interest on Capital Investment | $ 94 12 | Interest and Sinking Fund Collected from Municipalities which operate lines | $ 124 64 |
| Provision for Sinking Fund | 30 52 | | |
| Totals | $ 124 64 | | $ 124 64 |

Statement Showing Interest and Sinking Fund Charges, 31st October, 1920

| | Capital Cost | Interest | Sinking Fund | Total Interest and Fixed Charges | Revenue from Municipalities |
|---|---|---|---|---|---|
| | $ c. | $ c. | $ c. | $ c. | $ c. |
| Markdale | 1,182 53 | 62 38 | 21 30 | 83 68 | 83 68 |
| Flesherton | 512 08 | 31 74 | 9 22 | 40 96 | 40 96 |
| Totals | 1,694 61 | 94 12 | 30 52 | 124 64 | 124 64 |

Statement Showing the Total Sinking Fund Requirements of Each Municipality and the total of the Sinking Fund Payments With Interest Allowed Thereon to 31st October, 1920

| | Total Sinking Fund Requirements | | Sinking Fund Paid | Interest at 4% per annum allowed on Sinking Fund Payments | Total Sinking Fund Payments and accumulated Interest to 31st October 1920 |
|---|---|---|---|---|---|
| | Period Covered | Amount | | | |
| | | $ c. | $ c. | $ c. | $ c. |
| Markdale | 4 years ending Oct. 31, 1920 | 75 53 | 75 53 | 4 00 | 79 53 |
| Flesherton | 3 " " " | 25 36 | 25 36 | 94 | 26 30 |
| Totals | | 100 89 | 100 89 | 4 94 | 105 83 |

SCHEDULE "60"

OTTAWA SYSTEM

Operating Account for year ending 31st October, 1920

| Costs of operation as provided for under Sections 6 C and 23 of the Act | | Revenue for Period | |
|---|---|---|---|
| Power Purchased | $ 94,699 53 | Collected from City of Ottawa | $ 95,622 27 |
| Operating Expenses | 854 08 | | |
| Interest on Capital Investment | 50 48 | | |
| Provision for Sinking Fund | 18 18 | | |
| | $ 95,622 27 | | $ 95,622 27 |

SCHEDULE "61"

MUSKOKA SYSTEM

Operating Account for the year ending 31st October, 1920

| Costs of operation as provided for under Sections 6 C and 23 of the Act | | |
|---|---|---|
| Cost of operating and maintaining Generating Plant, Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of this System | | $ 9,775 34 |
| Interest on Capital Investment | | 9,661 89 |
| Provision for Renewal of Generating Plant, Lines, Stations, etc | | 7,432 25 |
| Provision for Contingencies:— | | |
| By charges against Municipalities | $ 337 50 | |
| By appropriating the net profits on power sold to Sundry Customers at Muskoka Falls | 31 27 | 368 77 |
| | | $ 27,238 25 |

| Revenue for Period | | |
|---|---|---|
| Collected from Municipalities | | $ 28,487 69 |
| Power sold to Sundry Customers at Muskoka Falls | | 54 15 |
| | | $ 28,541 84 |
| Deduct amounts collected from certain Municipalities in excess of the sums required to be paid by them for power supplied in the period | $ 1,987 85 | |
| Add amounts due by certain Municipalities being the difference between sums paid and the costs of power supplied to them in the period | 684 26 | 1,303 59 |
| | | $ 27,238 25 |

SCHEDULE "62."

## MUSKOKA SYSTEM

Statement Showing the Amount to be Paid by Each Municipality as the Cost—Under Section 23 of the Act—of Power Supplied to it by the Commission, the Amount Received by the Commission from Each Municipality on Account of Such Cost, and the Amount Credited or Charged to Each Municipality upon Ascertaining by Annual Adjustment the Actual Cost of Power Supplied to it in the Year Ending 31st October, 1920.

| Municipality | Interim Rates per Horse Power collected by Commission during year | Share of Capital Cost of System on which Interest and Fixed Charges are Payable | Average Horse Power supplied in year after correction for Power Factor | Share of Operating Costs & Fixed Charges | | | | Total Cost of Power for year as provided to be paid under Sec. 23 of Act | Amounts Paid to the Commission by each Municipality | Amounts Credited or Charged to each Municipality upon ascertaining the Cost of Power by Annual Adjustment | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Operating Maintenance and Administrative Expenses | Interest | Renewals | Contingencies | | | Credited | Charged |
| | $ c. | $ c. | | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| Gravenhurst | 14 00 | 47,985 03 | 478.4 | 3,397 74 | 2,185 71 | 1,679 29 | 119 60 | 7,382 34 | 6,698 08 | ..... | 684 26 |
| Huntsville | 25 00 | 163,848 23 | 871.6 | 6,377 60 | 7,463 24 | 5,743 02 | 217 90 | 19,801 76 | 21,789 61 | 1,987 85 | ..... |
| Totals—Municipalities | ..... | 211,833 26 | 1,350.0 | 9,775 34 | 9,648 95 | 7,422 31 | 337 50 | 27,184 10 | 28,487 69 | 1,987 85 | 684 26 |
| Muskoka Falls (Sundry Customers) | ..... | 284 01 | ..... | ..... | 12,94 | 9 94 | ..... | 22 88 | 54 15 | 31 27 | ..... |
| Grand Totals | ..... | 212,117 27 | ..... | 9,775 34 | 9,661 89 | 7,432 25 | 337 50 | 27,206 98 | 28,541 84 | ..... | ..... |

SCHEDULE "63."

## MUSKOKA SYSTEM

Statement Showing the Net Charge to Each Municipality in Respect of Power Supplied to it to 31st October, 1919, Interest Added During the Year, also the Amount Credited or Charged to Each Municipality in Respect of Power Supplied in the Year Ending 31st October, 1920 and the Accumulated Amount Standing as a Charge to Each Municipality at 31st October, 1920.

| Municipality | Date Commenced Operating | Net charge at 31st October, 1919 | Interest at 4% per annum charged during the year | Amount credited (as an overpayment) or charged (as an underpayment) in respect of power supplied in the year ending 31st October, 1920 | | Accumulated Amount standing as a Charge on 31st October, 1920 |
|---|---|---|---|---|---|---|
| | | | | Credited | Charged | |
| | | $ c. | $ c. | $ c. | $ c. | $ c. |
| Gravenhurst | Nov. 1915 | 5,279 73 | 211 19 | ..... | 684 26 | 6,175 18 |
| Huntsville | Sept. 1916 | 6,400 17 | 256 01 | 1,987 85 | ..... | 4,668 33 |
| Totals | ..... | 11,679 90 | 467 20 | 1,987 85 | 684 26 | 10,843 51 |

SCHEDULE "64."

MUSKOKA SYSTEM

RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER 1920

| | | |
|---|---|---|
| Total provision for Renewals to 31st October 1919 | | $ 20,616 59 |
| Deduct: Expenditures to 31st October 1919 | | 1,180 12 |
| Balance brought forward 31st October 1919 | | $ 19,436 47 |
| Added during the year 31st October 1920:— | | |
| Amount charged to Municipalities as part of the Cost of Power delivered to them | $ 7,422 31 | |
| Provision against equipment employed in respect of Muskoka Falls | 9 94 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 777 46 | 8,209 71 |
| Balance carried forward 31st October 1920 | | $ 27,646 18 |

SCHEDULE "65."

MUSKOKA SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER 1920

| | | |
|---|---|---|
| Balance brought forward 31st October 1919 | | $ 1,096 18 |
| Added during the year ending 31st October 1920:— | | |
| Amount charged to Municipalities as part of the Cost of Power delivered to them | $ 337 50 | |
| Profit on the sales of power to Sundry Customers at Muskoka Falls | 31 27 | |
| Interest at 4% per annum on monthly balances to the credit of the account | 43 85 | 412 62 |
| Balance carried forward 31st October 1920 | | $ 1,508 80 |

SCHEDULE "66"

## RIDEAU SYSTEM

Operating Account for year ending 31st October, 1920

| Cost of operation as provided for under Sections 6 C and 23 of the Act | |
|---|---|
| Power purchased | $ 6,705 05 |
| Cost of operating and maintaining Generating Plant, Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of this System | 14,535 23 |
| Interest on Capital Investment | 29,367 77 |
| Provision for Renewal of Generating Plant, Lines, Stations, etc | 14,505 58 |
| Provision for Contingencies by charges against Municipalities | 409 38 |
| | $ 65,523 01 |

| Revenue for Period | | |
|---|---|---|
| Collected from Municipalities | | $ 62 379 78 |
| Add amounts due by certain Municipalities being the difference between sums paid and the cost of power supplied to them in the period | $ 5,307 53 | |
| Deduct amounts collected from certain Municipalities in excess of the sums required to be paid by them for power supplied in the period | 2,164 30 | 3,143 23 |
| Revenue | | $ 65,523 01 |
| | | $ 65,523 01 |

SCHED-

RIDEAU

Statement Showing the Amount to be Paid by Each Municipality as the Cost—Under Section 23
sion From Each Municipality on Account of Such Cost and the Amount Credited or
Actual Cost of Power Supplied to it

| Municipality | Interim Rates per Horse Power collected by Commission during year. | | Share of Capital Cost of System on which interest and Fixed Charges are payable | Average Horse Power Supplied in year after correction for Power Factor | Cost of Power to Commission | Share of |
|---|---|---|---|---|---|---|
| | To May 31, 1920 | From June 1st, 1920 | | | | Operating Maintenance and Administrative Expenses |
| | $ c. | $ c. | $ c. | | $ c. | $ c. |
| Carleton Place..... | 33 00 | 44 95 | 360,195 20 | 616.8 | 523 34 | 7,034 53 |
| Perth..... | 32 00 | 41 80 | 274,380 69 | 382.0 | 2,289 43 | 3,121 37 |
| Smith's Falls..... | 28 00 | 38 32 | 397,812 03 | 586.7 | 3,276 93 | 4,049 34 |
| Rideau Power Development..... | *14 00 +543 10 per month | ..... | ..... | 52.0 | 615 35 | 329 99 |
| Totals..... | ..... | ..... | 1,032,387 92 | 1,637.5 | 6,705 05 | 14,535 23 |

*For seven months only

ULE "67"

SYSTEM

of the Act—of Power Supplied to it by the Commission—the Amount Received by the Commis-
Charged to Each Municipality Upon Ascertainment (by Annual Adjustment) of the
in the Year Ending 31st October, 1920.

| Operating Costs and Fixed Charges | | | Total Cost of Power for year as provided to be paid under Section 23 of Act | Amounts paid to the Commission by each Municipality | Amounts credited or charged to each Municipality upon ascertaining the cost of Power by Annual adjustment | |
|---|---|---|---|---|---|---|
| Interest | Renewals | Contingencies | | | Credited | Charged |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| 9,318 63 | 4,603 05 | 154 20 | 21,633 75 | 23,798 05 | 2,164 30 | ..... |
| 8,306 68 | 4,102 73 | 95 50 | 17,915 71 | 14,409 44 | ..... | 3,506 27 |
| 9,729 90 | 4,805 67 | 146 68 | 22,008 52 | 20,207 26 | ..... | 1,801 26 |
| 2,012 56 | 994 13 | 13 00 | 3,965 03 | 3,965 03 | ..... | ..... |
| 29,367 77 | 14,505 58 | 409 38 | 65,523 01 | 62,379 78 | 2,164 30 | 5,307 53 |

SCHEDULE "68."

RIDEAU SYSTEM

Statement Showing the Net Credit or Charge to Each Municipality in Respect of Power Supplied to it to 31st October, 1919—Interest Added During the Year Also the Amount Credited or Charged to Each Municipality in Respect of Power Supplied in the Year Ending 31st October, 1920, and the Accumulated Amount Standing as a Credit or Charge to Each Municipality at 31st October, 1920.

| Municipality | Date Commenced Operating | Net Credit or Charge at 31st October, 1919 | | Interest at 4% per annum added during the year | | Amount credited (as an overpayment) or charged (as an underpayment) in respect of power supplied in the year ending 31st October, 1920 | | Accumulated amount standing at the Credit or Charge on 31st October, 1920 | |
|---|---|---|---|---|---|---|---|---|---|
| | | Credit | Charge | Credited | Charged | Credited | Charged | Credit | Charge |
| | | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| Carleton Place | May 1919 | 2,932 53 | | 117 30 | | 2,164 30 | | 5,214 13 | |
| Perth | Feb. 1919 | | 1,719 27 | | 68 77 | | 3,506 27 | | 5,294 31 |
| Smith's Falls | Sept. 1918 | 1,058 87 | | 42 35 | | | 1,801 26 | | 700 04 |
| Totals | | 3,991 40 | 1,719 27 | 159 65 | 68 77 | 2,164 30 | 5,307 53 | 5,214 13 | 5,994 35 |

SCHEDULE "69."

RIDEAU SYSTEM.

RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER 1920

| | | |
|---|---|---|
| Total provisions for Renewals to 31st October 1919 | | $ 5,153 92 |
| Added during the year ending 31st October 1920:— | | |
| Amount charged to Municipalities as part of the Cost of Power delivered to them | $ 14,505 58 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 206 16 | |
| Renewals Reserve provided on second hand equipment purchased from other Systems | 1,956 55 | 16,668 29 |
| Balance carried forward 31st October 1920 | | $ 21,822 21 |

SCHEDULE "70."

RIDEAU SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER 1920

| | | |
|---|---|---|
| Balance brought forward 31st October 1919 | | $ 207 70 |
| Added during the year ending 31st October 1920:— | | |
| Amount charged to Municipalities as part of the Cost of Power delivered to them | $ 409 38 | |
| Interest at 4% per annum on monthly balances to the credit of the account | 8 31 | 417 69 |
| Balance carried forward 31st October 1920 | | $ 625 39 |

SCHEDULE "71"

## BONNECHERE RIVER STORAGE SYSTEM

Operating Account for year ending 31st October, 1920

| Cost of Operation | | Revenue | |
|---|---|---|---|
| Operation and Maintenance Expenses | $ 411 95 | Assessments against users of Water for Power Purposes | $ 2,506 46 |
| Interest on Capital Investment | 1,478 75 | | |
| Provision for Sinking Fund | 615 76 | | |
| | $2,506 46 | | $ 2,506 46 |

SCHEDULE "72."

## BONNECHERE RIVER STORAGE SYSTEM

Statement Showing Distribution of Operating Expenses, Interest and Sinking Fund Over the Users of Water for Power Purposes for Year Ending 31st October, 1920.

| Users of Water Power | Address | Operating Expense | Interest | Sinking Fund | Total Expenses | Charged to Users | |
|---|---|---|---|---|---|---|---|
| | | | | | | Per Cent. of Total Expenses | Amount |
| | | $ c. | $ c. | $ c. | $ c. | | $ c. |
| Campbell and McNab | Douglas | 49 95 | 179 24 | 74 64 | 303 83 | 12.123 | 303 83 |
| Childerhouse | Eganville | 11 70 | 42 02 | 17 50 | 71 22 | 2.84 | 71 22 |
| Dumas, Thomas | Ottawa | 11 70 | 42 02 | 17 50 | 71 22 | 2.84 | 71 22 |
| Ferguson, George | Eganville | 11 70 | 42 02 | 17 50 | 71 22 | 2.84 | 71 22 |
| Mills and Weeks | Eganville | 46 80 | 167 99 | 69 95 | 284 74 | 11.361 | 284 74 |
| McRae, J. D | Eganville | 49 15 | 176 45 | 73 47 | 299 07 | 2.84 | 299 07 |
| | | | | | | 9.093 | |
| Renfrew, Corporation of | Renfrew | 230 95 | 829 01 | 345 20 | 1,405 16 | 56.063 | 1,405 16 |
| Totals | | 411 95 | 1,478 75 | 615 76 | 2,506 46 | 100% | 2,506 46 |

SCHEDULE "73."

BONNECHERE SYSTEM.

RESERVE FOR SINKING FUND ACCOUNT—31ST OCTOBER 1920

| | | |
|---|---|---|
| Total provision for Sinking Fund to 31st October 1919 | | $ 1,792 60 |
| Added during the year ending 31st October 1920 | $ 615 76 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 71 70 | 687 46 |
| Balance carried forward 31st October 1920 | | $ 2,480 06 |

SCHEDULE "74"

ESSEX SYSTEM

Statement of Assets and Liabilities, 31st October, 1920

| Assets | | | Liabilities | | |
|---|---|---|---|---|---|
| Transmission Lines, Transformer Stations and Local Distribution Systems (seven) | | $ 339,188 30 | Hydro-Electric Power Commission:— | | |
| Spare equipment | | 18,264 77 | Bonds issued to cover purchase price | $ 226,000 00 | |
| Furniture and Equipment:— | | | Cash Advances | 149,516 68 | $ 375,516 68 |
| Office Furniture | $ 1,173 60 | | Consumers' Deposits | $ 264 14 | |
| Motor Trucks | 159 00 | | Accounts Payable | 41 15 | 305 29 |
| Tools | 610 99 | 1,943 59 | Reserve for Sinking Fund | | 10,633 99 |
| Materials and Supplies | | 9,412 29 | Reserve for Renewals | | 26,877 21 |
| Accounts Receivable:— | | | | | |
| Consumers Accounts—Power and Light | $ 1,205 12 | | | | |
| Consumers Accounts—Sundry Supplies | 2,002 24 | 3,207 36 | | | |
| Operating Deficit:— | | | | | |
| Balance Forward 31st October 1919 | $ 31,981 80 | | | | |
| Net loss for year | 9,335 06 | $ 41,316 86 | | | |
| | | $ 413,333 17 | | | $ 413,333 17 |

SCHEDULE "75"

ESSEX SYSTEM

Operating Account for year ending 31st October, 1920

| Cost of Operation | | Revenue for period | |
|---|---|---|---|
| Power Purchased | $ 29,894 97 | Sales of Power and Light | $ 85,761 68 |
| Cost of Operating and Maintaining Transmission Lines, Stations and Distribution Systems including the proportion of Administration expenses chargeable to the operation of this system | 33,174 09 | Profit on Sales of Supplies | 3,263 57 |
| | | Revenue | $ 89,025 25 |
| Interest on Capital Investment | 18,262 24 | Operating Deficit | 9,335 06 |
| Provision for Renewal of Lines, Stations and Distribution Systems | 12,759 47 | | |
| Provision for Sinking Fund | 4,269 54 | | |
| | $ 98,360 31 | | $ 98,360 31 |

SCHEDULE "76"

## THOROLD SYSTEM

Statement of Assets and Liabilities, 31st October, 1920

| Assets | | |
|---|---|---|
| Transmission and Distribution System, Contracts, Franchises and Goodwill | | $ 100,772 57 |
| Due by Consumers in respect of Power Accounts | | 7,555 26 |
| Due by Hydro-Electric Power Commission of Ontario | | 10,817 01 |
| | | $ 119,144 84 |

| Liabilities | | |
|---|---|---|
| Hydro-Electric Power Commission:— | | |
| Bonds issued to cover Purchase Price | | $ 100,000 00 |
| Reserve for Sinking Fund | | 3,746 97 |
| Reserve for Renewals | | 1,795 84 |
| Operating Surplus:— | | |
| Balance forward 31st October 1919 | $ 4,392 32 | |
| Net Profit for year | 9,209 71 | 13,602 03 |
| | | $ 119,144 84 |

SCHEDULE "77."

## THOROLD SYSTEM

Operating Account for year ending 31st October, 1920

| Cost of Operation as provided for under Sections 6 C and 23 of the Act | | Revenue for Period | |
|---|---|---|---|
| Power Purchased | $ 15,405 65 | Sales of Power | $ 29,806 30 |
| Cost of operating and Maintaining Transmission Lines, and Stations, Including the proportion of Administrative Expense chargeable to the operation of this System | 1,991 36 | Commissions (or Royalties) received from the Ontario Power Company of Niagara Falls on Power sold by it to Power customers in Thorold District | 3,510 74 |
| Interest | 3,859 50 | | |
| Provision for Renewal of Lines and Stations | 932 57 | | |
| Provision for Sinking Fund | 1,918 25 | | |
| | $ 24,107 33 | | |
| Operating Surplus for year | 9,209 71 | | |
| | $ 33,317 04 | | $ 33,317 04 |

SCHEDULE "78"

## CENTRAL ONTARIO SYSTEM

Operated by the Hydro-Electric Commission of Ontario

Statement of Assets and Liabilities 31st October, 1920

### Assets

| | | |
|---|---|---|
| Central Ontario:— | | |
| Power Development and Hydraulic Rights | $ 4,508,528 73 | |
| Transformer Stations | 1,084,472 00 | |
| Transmission Lines | 1,714,513 37 | |
| | | $ 7,307,514 10 |
| Local Utilities—Electric, Gas, Water and Street Railway | | 2,199,508 38 |
| Nipissing:— | | |
| Power Development and Steam Plant | $ 363,297 90 | |
| Transmission Lines | 43,322 00 | |
| Transformer Stations | 35,492 22 | |
| | | 442,112 12 |
| Local Utilities—Electric | | 170,678 73 |
| Rural Lines | | 30,812 16 |
| Pulp Mill and Pulpwood Areas | | 454,227 79 |
| | | $10,604,853 28 |
| Investments:— | | |
| Debentures of the Town of Trenton re Sale of Waterworks | | 20,352 04 |
| Cash in Bank | | 4,590 32 |
| Inventories:— | | |
| Tools and Equipment | $ 50,631 09 | |
| Materials and Supplies | 380,749 49 | |
| | | 431,380 58 |

### Liabilities

| | | |
|---|---|---|
| Provincial Treasurer:— | | |
| Purchase Price of System | $ 8,350,000 00 | |
| Debentures issued in connection with purchase of Bruton Township Pulpwood Area | 225,000 00 | |
| Cash Advances | 3,598,185 00 | |
| | | $12,173,185 00 |
| Accounts Payable and Accrued Charges | $ 217,458 25 | |
| Consumers' Deposits | 7,146 85 | |
| Unearned Water Rates | 2,200 00 | |
| | | 226,805 10 |
| Reserve for Renewals | | 812,509 75 |
| Reserve for Contingencies | | 10,763 90 |
| Reserves for Sinking Fund:— | | |
| For Retirement of Bonds issued in purchase of Bruton Township Pulpwood Areas | $ 18,803 52 | |
| For Repayment of Cost of Mill at Bancroft | 1,177 53 | |
| In respect of Rural Lines | 1,235 31 | |
| | | 21,216 36 |

| | | |
|---|---|---|
| Accounts Receivable:— | | |
| Power and Pulp Mill Accounts | $ 164,733 94 | |
| Consumers' Supply—Sales Accounts | 35,581 35 | |
| Consumers' Light and Power Accounts | 30,049 75 | |
| | $ 230,365 04 | |
| Less Reserved for Doubtful Accounts | 8,209 43 | |
| | | 222,155 61 |
| Due by the Hydro-Electric Power Commission of Ontario | | 1,719,472 22 |
| Advances on Contracts for Pulpwood | | 11,904 42 |
| Expenses and Insurance Prepaid | | 8,116 89 |
| Deferred Maintenance, re Insulation of Transmission Lines, chargeable to future operation | | 54,123 85 |
| Operating Deficit | | 167,530 90 |
| | | $13,244,480 11 |

$13,244,480 11

SCHEDULE "79"

## CENTRAL ONTARIO SYSTEM

Operating Account for year ending 31st October, 1920

### Cost of Operations

| | | |
|---|---|---|
| Power Department:— | | |
| Power Purchased | $ 14,492 35 | |
| Cost of Operating and Maintaining Generating Plants, Transmission Lines, Stations, etc. including rentals of Water Powers, and the proportion of Administrative Expenses chargeable to the operation of the Power Department | 330,893 25 | |
| Interest on Capital Investment | 317,806 79 | |
| Provision for renewal of Generating Plants, Lines, Stations, etc | 123,042 77 | |
| Provision for Contingencies | 6,835 35 | $ 793,070 51 |
| Utilities:— | | |
| Costs of operating and Maintaining Electric Light Distribution Systems, Gas Systems, Water System, and the Peterborough Street Railway, including all materials and supplies purchased and the proportion of Administration Expenses chargeable to the operation of these Utilities | $ 410,608 42 | |
| Interest on Capital Investment | 102,768 39 | |
| Provision for Renewal of Plants and Equipment | 68,013 03 | |
| Provision for Sinking Fund | 536 52 | 581,926 36 |
| Total Cost of Operation of Power Department and Utilities | | $ 1,374,996 87 |
| Net Operating Surplus for year | | 136,716 13 |
| | | $ 1,511,713 00 |

### Revenue

| | |
|---|---|
| Power sold to private Companies and certain Municipalities and supplied the Peterborough Street Railway | $ 352,665 60 |
| Light and Power sold to Consumers on the twenty Electric Light Distribution Systems | 610,062 77 |
| Gas sold to Consumers on Four Gas Systems and the sales of by-products | 179,537 07 |
| Water sold to Consumers on one Water System | 29,536 50 |
| Revenue from Peterborough Street Railway | 94,401 89 |
| Total Revenue from Power Department and Utilities | $ 1,266,203 83 |
| Net Profit on Sales of Equipment and Supplies | 45,144 72 |
| Net Profit for year on operation of Pulp Mill and Bruton Township Pulpwood Areas | 200,364 45 |
| Total Revenue | $ 1,511,713 00 |

$ 1,511,713 00

SURPLUS ACCOUNT

| | | | | | |
|---|---|---|---|---|---|
| Debit balance brought forward 31st October 1919 | | $ 191,389 34 | Net Operating Surplus for year ending 31st October 1920 | | $ 136,716 13 |
| Deficit to 31st October 1919 (on both Hydro and Municipal Records) in respect of Oshawa Rural Lines,—now transferred to Surplus Account | | 5,229 90 | Balance—as shown on Statement of Assets and Liabilities | | 167,530 90 |
| Further Provision for Water Rentals accrued for the period 1st March 1916 to 31st October 1919 | | 107,627 79 | | | |
| | | $ 304,247 03 | | | $ 304,247 03 |

SCHEDULE "80"

## CAMPBELLFORD PULP MILL

Operating Account for year ending 31st October, 1920

| | | | |
|---|---|---|---|
| Cost of Wood ground during year:— | | | |
| Wood taken from the Bruton Township Limits, including stumpage charges, sawing, handling and river-driving to Bancroft | $ 155,993 64 | | |
| Wood purchased | 23,506 54 | | |
| Freight from Bancroft and other points | 38,932 46 | | |
| Barking and Rossing | 29,448 16 | | |
| | $ 247,880 80 | | |
| Less: Rossed wood on hand at Mill on 31st October 1920 | 16,815 91 | $ | 231,064 89 |
| Manufacturing Costs:— | | | |
| Wages | $ 31,387 12 | | |
| Power | 39,243 87 | | |
| Mill Supplies—including grindstones, felts, wires, oil, waste, etc | 14,028 93 | | |
| Maintenance of Machinery and Electrical Equipment | 12,447 36 | | |
| Maintenance of Buildings | 1,615 28 | | |
| Insurance | 7,065 36 | | |
| Provision for renewal of Plant and Equipment | 3,511 62 | | 109,299 54 |
| General and Administrative Expenses:— | | | |
| Campbellford Office Salaries and Expenses | $ 4,899 49 | | |

| | | |
|---|---|---|
| Revenue:— | | |
| Sales of Pulp | $ | 602,625 81 |
| Finished pulp on hand at 31st October, 1920 | | 1,733 39 |

| | | |
|---|---|---|
| Proportion of the Commission's Administrative expenses | 1,154 84 | |
| Travelling Expenses | 561 95 | |
| Payment to J. J. Carrick in relinquishment of claims | 10,000 00 | 16,616 28 |
| Reserve against doubtful accounts receivable | | 2,000 00 |
| Reserve provided against decline in values of pulpwood cut at the Bruton Limits, at the Bancroft Mill and in transit | | 37,830 00 |
| Interest on the purchase price of the Pulp Mill (Note: Interest on the purchase price of the pulpwood limits included in stumpage charges) | | 7,184 04 |
| | | 403,994 75 |
| Net profit on Pulp Mill operations—carried to General Operating Account | | 200,364 45 |
| | | $ 604,359 20 |

$ 604,359 20

SCHEDULE "81."

## CENTRAL ONTARIO SYSTEM.

### RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER, 1920

| | | |
|---|---|---|
| Total provision for Renewals to 31st October 1919 | | $ 611,650 76 |
| Deduct: Expenditures to 31st October 1919 | | 6,491 83 |
| Balance brought forward 31st October 1919 | | $ 605,158 93 |
| Added during the year ending 31st October 1920:— | | |
| By charges against operations | $ 196,726 20 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 24,295 06 | 221,021 36 |
| | | $ 826,180 29 |
| Deduct: Expenditures during the year ending 31st October 1920 | | 13,670 54 |
| Balance carried forward 31st October 1920 | | $ 812,509 75 |

### RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER, 1920

| | | |
|---|---|---|
| Balance brought forward 31st October 1919 | | $ 5,686 27 |
| Added during the year ending 31st October 1920:— | | |
| By charges against operations | $ 6,835 35 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 177 28 | 7,012 63 |
| | | $ 12,698 90 |
| Deduct: Expenditures to cover contingencies met with during the year ending 31st October 1920 | | 1,935 00 |
| Balance carried forward 31st October 1920 | | $ 10,763 90 |

SCHEDULE "S2"

## SANDWICH, WINDSOR AND AMHERSTBURG RAILWAY AND THE WINDSOR AND TECUMSEH ELECTRIC RAILWAY COMPANY

Balance Sheet 31st October, 1920

### Assets

| | | |
|---|---|---|
| Road and Equipment, Rights, Franchises and Goodwill — | | |
| Of the Sandwich, Windsor and Amherstburg Railway | $1,564 333 05 | |
| Of the Windsor and Tecumseh Electric Railway Company | 303,118 83 | $1,867 451 88 |
| Investments — | | |
| City of Windsor 4½% Bonds due 1st April 1960 | $ 190,000 00 | |
| Interest accrued to 31st October 1920 | 4,987 50 | 194,987 50 |
| Materials and spare equipment | $ 56,917 02 | |
| Stationery, Tickets and other Supplies | 1,641 91 | |
| Accounts Receivable | 1,712 05 | |
| Cash in Bank | 5,857 28 | 66,128 26 |
| Detroit United Railway — | | |
| In respect of Bond Interest Accrued | | 12,825 00 |
| Valuation and other expenses re purchase of Plant Assets and Capital Stock of these Companies by the Hydro Electric Power Commission of Ontario | $ 15,761 04 | |
| Less One-tenth written off | 1,576 10 | 14,184 94 |
| Deferred Maintenance chargeable to future operations | | 2,507 10 |
| Insurance unexpired | | 2,800 24 |
| | | $ 2,160,884 92 |

### Liabilities

| | | |
|---|---|---|
| Capital Stock — | | |
| Sandwich, Windsor and Amherstburg Railway, 2,970 shares of par value of $100 each | $ 297,000 00 | |
| Windsor and Tecumseh Electric Railway Company, 1,000 shares of par value of $100 each | 100,000 00 | |
| General Reserve | 643,839 58 | $1,040,839 58 |
| Bonded Debt — | | |
| Sandwich, Windsor and Amherstburg Railway, First mortgage 4½% Gold Bonds due 1st December 1922 | $ 600,000 00 | |
| Windsor and Tecumseh Electric Railway Company, First mortgage 5% Gold Bonds due 1st December 1927 | 189,000 00 | |
| Interest accrued to 31st October 1920 | 12,825 00 | 801,825 00 |
| Hydro-Electric Power Commission of Ontario — | | |
| Cash Advances | 200,000 00 | |
| Current Account | 16,500 96 | 216,500 96 |
| Accounts Payable and Accrued Charges | $ 58,572 59 | |
| Provision for unredeemed tickets | 5,000 00 | 63,572 59 |
| Reserves — | | |
| For Renewal of Road and Equipment | $ 16,068 50 | |
| Surplus | 22,078 29 | 38,146 79 |
| | | $ 2,160,884 92 |

(a) Of the purchase price of $2,039,000 of 40 year 4½% bonds paid by the Hydro-Electric Power Commission of Ontario for the Sandwich, Windsor and Amherstburg Railway and its subsidiary, the Windsor and Tecumseh Electric Railway, $1,250,000 par value of such bonds were paid for the surplus of assets over liabilities appearing on the books of the Companies at the date of purchase at $1,040,839 58—as above shown—while the remainder of such bonds—$789,000 par value—were deposited with a Trustee to be delivered to the Vendors of the properties upon payment by them of the $789,000 of bonds and debentures outstanding—as above set out—against the properties of the Companies.

(b) The advances of $200,000 made by the Hydro-Electric Power Commission of Ontario to the Sandwich, Windsor and Amherstburg Railway Company represent advances of $200,000 made by the Bank of Montreal to the Commission and by the Commission to the Railway Company, which are secured by $190,000 par value of 4½% 40 year bonds of the City of Windsor (see Assets) and $61,000 par value of 40 year 4½% bonds of the Commission guaranteed by the Province of Ontario.

SCHEDULE "83"

## SANDWICH, WINDSOR AND AMHERSTBURG RAILWAY AND THE WINDSOR AND TECUMSEH ELECTRIC RAILWAY COMPANY

Combined Revenue and Expenditure Account for seven months ending 31st October, 1920

| | | | | |
|---|---|---|---|---|
| Transportation Expenses | $ 98,960 25 | | Operating Revenue | $ 302,413 97 |
| Maintenance—Way and Structures | 23,174 91 | | | |
| Maintenance—Equipment | 28,058 52 | | | |
| Power | 27,600 03 | | | |
| Administration and General Expenses | 16,527 43 | | | |
| Taxes | 3,888 33 | | | |
| Insurance | 14,495 52 | $ 212,704 99 | | |
| Bond Interest (paid by the Detroit Railway under agreement dated 14th January, 1920) | | 1,449 84 | | |
| Interest on borrowings | | 1,576 10 | | |
| Written off Valuation and other Expenses re purchase by Hydro-Electric Power Commission | | 16,068 50 | | |
| Provision for Renewal of Road and Equipment | | $ 231,799 43 | | |
| Operating Surplus, carried to Appropriation Account | | 70,614 54 | | |
| | | $ 302,413 97 | | $ 302,413 97 |

APPROPRIATION ACCOUNT

| | | | | |
|---|---|---|---|---|
| Dividend paid 1st October 1920 | $ 45,877 50 | | Operating Surplus for seven months | $ 70,614 54 |
| Accrued portion of dividend payable 1st April 1921 | 7,646 25 | $ 53,523 75 | Interest from Bonds, $190,000 00, of the City of Windsor | 4 987 50 |
| Surplus carried forward to Balance Sheet | | 22,078 29 | | |
| | | $ 75,602 04 | | $ 75,602 04 |

SCHEDULE "81."

## SERVICE BUILDINGS

Statement Showing "Reserve for Renewals" "Reserve for Sinking Fund" and the Net Surplus or Deficit of each Department to 31st October, 1920.

| Department | Date Commenced Operating | | Reserve for Renewals | Reserve for Sinking Fund | Net Surplus or Deficit on Operations | |
|---|---|---|---|---|---|---|
| | | | | | Surplus | Deficit |
| | | $ c. | $ c. | $ c. | $ c. | $ c. |
| Storehouse — | | | | | | |
| Net Cost of Operating Laboratory for year ending 31st October, 1920—written off | March 1913 | | 5,686 93 | 10,144 70 | 40,922 74 | |
| | | | | | 11,741 02 | |
| | | | | | 29,181 72 | |
| Laboratory | Mar. 1913 | 34,281 41 | | 14,663 75 | | 11,741 02 |
| Less —Cost of Renewals to date | | 257 60 | 34,023 81 | | | |
| Less —Deficit written off against Storehouse Surplus | | | | | | 11,741 02 |
| Machine Shop | Nov. 1913 | 16,551 87 | | 4,369 72 | 10,925 37 | |
| Less —Cost of Renewals to date | | 65 68 | 16,486 19 | | | |
| Garage | Nov. 1913 | 11,768 27 | | 2,868 44 | | |
| Less —Cost of Renewals to date | | 35 97 | 11,732 30 | | | |
| Grand Totals of Reserves and Surplus | | | 67,929 23 | 32,046 61 | 40,107 09 | |

## OFFICE BUILDINGS

Statement Showing "Reserve for Renewals" and "Reserve for Sinking Fund" to 31st October, 1920.

| | | Reserve for Renewals | Reserve for Sinking Fund |
|---|---|---|---|
| All Departments | May 1916 | $ 7,249 33 | $ 40,098 09 |

## FARMS

Operating Statement for Year Ending 31st October, 1920

| | Operating Expenses | Revenue | Deficit |
|---|---|---|---|
| | $ c. | $ c. | $ c. |
| Farms adjacent to the Niagara Power Development | 67,366 72 | 47,578 01 | 19,788 71 |
| Net cost of Operating Farms charged to the Niagara Power Development | | | 19,788 71 |

SCHEDULE "85."

## HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO. INSURANCE DEPARTMENT

STATEMENT SHOWING RECEIPTS, EXPENDITURES, OUTSTANDING CLAIMS AND SURPLUS FOR YEAR ENDING 31ST OCTOBER 1920

### RECEIPTS

| | | |
|---|---|---|
| Niagara Power Development—Assessments | $ 108,150 53 | |
| Nipigon Power Development—Assessments | 26,347 89 | |
| Ontario Power Company—Assessments | 6,391 80 | |
| Niagara and other Hydro Systems—Assessments | 43,785 61 | |
| Central Ontario System—Assessments | 24,476 66 | |
| Miscellaneous Revenue, less expenses of Department | 3,459 17 | |
| Interest | 8,503 65 | $ 221,115 31 |

### EXPENDITURES

| | | |
|---|---|---|
| Claims— | | |
| Accidents and Pensions—Employees | $ 94,534 82 | |
| " Automobiles | 3,765 48 | |
| " Peterboro Radial Railway | 2,055 11 | |
| " Public Liability | 2,870 95 | |
| Fire—Central Ontario System | 1,488 02 | |
| Accident Prevention | 6,500 00 | 111,214 38 |
| Receipts in excess of Expenditures | | $ 109,900 93 |

### OUTSTANDING CLAIMS AND SURPLUS

| | | | |
|---|---|---|---|
| Surplus of Receipts over Expenditures at 31st October 1919 | | $ 157,202 92 | |
| Receipts in excess of Expenditures for year ending 31st October 1920 | | 109,900 93 | $ 267,103 85 |
| Outstanding Claims— | | | |
| Employees' Accident | $ 13,659 99 | | |
| Automobiles | 850 83 | | |
| Peterborough Radial Railway | 8,210 00 | | |
| Public Liability—Central Ontario System | 150 00 | | |
| Miscellaneous | 5,000 00 | | |
| | | 27,870 82 | |
| Provision to cover Awarded Pensions as per valuation of Workman's Compensation Board | | 213,985 06 | |
| Sundry Accounts Payable | | 2,298 72 | 244,154 60 |
| Net Surplus | | | $ 22,949.25 |

SCHEDULE "86A"

## HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

Account with the Provincial Treasurer for year ending 31st October, 1920

| | | | | | |
|---|---|---|---|---|---|
| Oct. 31, 1920 | Cheque to cover interest to date | $ 2,767,263 07 | Nov. 1, 1919 | Balance brought down | $25,517,816 10 |
| | Balance carried down | 31,779,316 10 | Nov. 1, 1919 to Oct. 31, 1920 | Sundry Cash Advances | 6,261,500 00 |
| | | | Oct. 31, 1920 | Interest for year at 4% on advances up to 31st October 1914, and on the purchase price of The Central Ontario System; at 5% on advances between 1st November 1914 and 31st October 1917, and on the purchase price of Bruton Township; at 6.188% on advances between 1st November 1917 and 31st October, 1918 at 5.341% on advances between 1st November 1918 and 31st October 1919; at 6.20% on advances between 1st November 1919 and 31st October 1920 | 2,767,263 07 |
| | | $34,546,579 17 | | | $34,546,579 17 |
| | | | Nov. 1, 1920 | Balance | $31,779,316 10 |

SCHEDULE "86B"

## HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

Account with the Provincial Treasurer for fiscal year ending 31st October, 1920

NIAGARA POWER DEVELOPMENT

| | | | | | |
|---|---|---|---|---|---|
| Oct. 31, 1920 | Balance carried down | $22,360,000 00 | Nov. 1, 1919 | Balance | $11,075,000 00 |
| | | | Nov. 1, 1919 to Oct. 31, 1920 | Sundry Cash Advances | 11,285,000 00 |
| | | $22,360,000 00 | | | $22,360,000 00 |
| | | | Nov. 1, 1920 | Balance | $22,360,000 00 |

SCHEDULE "86C"

## HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

Account with the Provincial Treasurer for the year ending 31st October, 1920

CENTRAL ONTARIO SYSTEM

| | | | | | |
|---|---|---|---|---|---|
| Oct. 31, 1920 | Balance carried down | $12,173,185 00 | Oct. 31, 1919 | Balance | $11,643,185 00 |
| | | | Nov. 1, 1919 to Oct. 31, 1920 | Sundry Cash Advances | 530,000 00 |
| | | $12,173,185 00 | | | $12,173,185 00 |
| | | | Nov. 1, 1920 | Balance carried down | $12,173,185 00 |

SCHEDULE "86D"

## HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

Account with the Provincial Treasurer for year ending 31st October, 1920

EXPENDITURES ON ACCOUNT OF THE PROVINCE

| | | | | | |
|---|---|---|---|---|---|
| Expenditures — | | | Nov. 1, 1919 to Oct. 31, 1920 | Sundry Cash Advances | $ 237,000 00 |
| Engineering assistance to non-operating Municipalities and Districts and gathering data for statistical purposes; and estimates for the supply of power; also rate investigations | | $ 31,071 81 | | | |
| General Hydrographic Surveys, Storage Surveys, Reports and Investigations on Power Sites and Stream Flow, and special Hydrographic Investigations and reports | | 11,001 96 | | | |
| Engineering Investigations, Surveys and Reports under Water Powers Regulation Act 1916 | | 9,135 77 | | | |
| Preliminary Surveys on the St. Lawrence River between Morrisburg and the head of the Galops Rapids, covering both Hydrographic and Topographic features | | 121,916 91 | | | |
| Electric Railway Engineering Investigations, Surveys, By-laws and Reports under Hydro-Electric Railway Act 1914 | | 13,121 96 | | | |
| Estimates, Surveys and Demonstrations in Rural districts | | 20,879 99 | | | |
| Electrical Inspection — | | | | | |
| Salaries and Expenses of Inspectors; Expenses of Local Offices, and Administration | $ 208,453 48 | | | | |
| Revenue from Inspection Fees | 189,030 88 | 19,422 60 | | | |
| | | 226,551 00 | | | |
| Unexpended Balance carried forward | | 10,449 00 | | | |
| | | $ 237,000 00 | | | $ 237,000 00 |
| | | | Nov. 1, 1920 | Unexpended Balance brought forward | $ 10,449 00 |

SCHEDULE "87."

Accounts owing by Municipalities and others for Construction Work done and Supplies sold 31st October, 1920

| Municipalities and Companies | Amount owing 31 Oct. 1920 | Amount Three Months or more overdue | Remarks re Overdue Accounts |
|---|---|---|---|
| | $ c. | $ c. | |
| Acton | 671 21 | | |
| Ailsa Craig | 145 21 | | |
| Alexandria | 72 32 | | |
| Alliston | 90 78 | | |
| Almonte | 61 62 | | |
| Ancaster Township | Cr. 82 29 | | |
| Arnprior | 41 87 | | |
| Arthur | 1,893 36 | 1,150 54 | Balance of account for period December 1919, to June, 1920 |
| Aylmer | 34 39 | | |
| Ayr | 35 70 | | |
| Agriculture, Department of | 1,624 33 | | |
| American Cyanamid Company | 1,604 68 | | |
| American Ring Company | 56 59 | | |
| Armstrong Brothers and Frank | 82 58 | | |
| Armstrong, G. F | 22 46 | | |
| Arewell Corporation of Canada | 142 91 | 142 91 | Invoice, December, 1919. |
| "A" Miscellaneous | 498 48 | | |
| Baden | 21 49 | | |
| Beachville | 10 17 | | |
| Beaverton | 61 74 | | |
| Beeton | 38 46 | | |
| Biddulph Township | Cr. 1 82 | | |
| Blenheim | 405 57 | | |
| Bloomfield | 80 49 | | |
| Bobcaygeon | 64 43 | | |
| Bolton | 5 65 | | |
| Bothwell | 290 47 | | |
| Bracebridge | 149 28 | | |
| Bradford | 332 47 | | |
| Brampton | 212 62 | | |
| Brantford | 195 39 | | |
| Brantford Township | 6,295 17 | | |
| Brechin | 1,576 89 | 1,416 85 | Balance of account, January 1919, to June, 1920. |
| Brigden | 67 82 | | |

| | | | |
|---|---|---|---|
| Brockville | 1,534 26 | 680 72 | Balance of account, September, 1918, to June, 1920. |
| Baetz Bros. Furniture Company | 26 02 | | |
| Banfield, W. H. & Son | 145 47 | | |
| Baker, Howard H. | 164 89 | | |
| Beachville White Line Company | 91 35 | | |
| Beaver Wood Fibre Company | 502 26 | | |
| Beck Manufacturing Company | 21 42 | | |
| Barbeau, L. C. & Company | 4,854 44 | | |
| Benjamin Electric Company | 610 03 | | |
| Bertram, John & Son | 55 43 | | |
| Bloch, L. D. & Company | 91 90 | | |
| Boone, C. S. Dredging Company | Cr. 8 27 | | |
| Branston, Charles A. Company | 52 98 | | |
| Brock Snyder Manufacturing Company | 128 51 | | |
| Burnham Engineering Company | 79 58 | 31 28 | Invoices December, 1919, and March, 1920. |
| Bishop-Barker Aeroplanes, Limited | 120 52 | | |
| "B" Miscellaneous | 167 78 | | |
| Caledonia | Cr. 1 00 | | |
| Cannington | 357 09 | | |
| Carleton Place | 2,411 80 | | |
| Chatham | 7,953 14 | | |
| Chatsworth | 46 09 | | |
| Chesley | 9 85 | | |
| Chesterville | 964 78 | | |
| Clinton | 169 37 | | |
| Cochrane | 327 59 | | |
| Coldwater | 585 09 | 555 48 | Balance of account, March, 1918, to June, 1920. |
| Collingwood | Cr. 52 28 | | |
| Comber | 319 69 | | |
| Cookstown | 3,442 83 | 3,294 66 | Balance of account, June, 1918, to June 1920. |
| Creemore | 55 52 | | |
| Canadian Air Force | 80 | | |
| Canadian Blower and Forge Company | 4 03 | | |
| Canadian Brass Products | 5 00 | | |
| Canadian Crocker Wheeler Company | 274 37 | | |
| Canadian Drill & Electric Box Company | 919 28 | | |
| Canadian Duplexalite Company | 60 00 | | |
| Canadian Edison Appliance Company | 315 50 | | |
| Canadian Electric & Manufacturing Company | 172 33 | 172 33 | Invoices, December, 1919. |
| Canadian Electrical Products | 77 64 | | |
| Canadian Elevator Equipment Company | 10 00 | | |
| Canadian Equipment Company | Cr. 13 51 | | |
| Canadian Fairbanks-Morse Company | 172 76 | | |
| Canadian General Electric Company | 1,077 10 | | |
| Carried Forward | | | |

SCHEDULE "87."—*Continued.*

Accounts Owing by Municipalities and others—*Continued*

| Municipalities and Companies | Amount owing 31 Oct., 1920 | Amount Three Months or more overdue | Remarks re Overdue Accounts |
|---|---|---|---|
| Brought Forward | $ c. | $ c. | |
| Canadian Johns-Manville Company | 80 00 | | |
| Canadian Laco-Philips Company | 14 90 | | |
| Canadian Nathan Company | 169 74 | 107 66 | Balance of account, December, 1919, to April, 1920. |
| Canadian National Railways | 150 00 | | |
| Canadian Niagara Power Company | 6 92 | | |
| Canadian Pacific Railway Company | 193 20 | | |
| Canadian Renulife Electric Company | 18 91 | | |
| Canadian Salt Company | 137 11 | | |
| Canadian Westinghouse Company | 592 26 | | |
| Canada Wire and Cable Company | 202 23 | | |
| Clemens Electrical Corporation | 438 67 | 329 70 | Invoices December, 1919, and March, 1920. |
| Consumers Gas Company | 21 36 | | |
| Crouse Hinds Company, Limited | 556 55 | | |
| Canadian Ice Machine Company | 67 73 | | |
| Central Foundry Company, Limited | 56 73 | | |
| "C" Miscellaneous | 349 91 | | |
| Dashwood | 23 28 | | |
| Dereham Township | 5,085 43 | 3,487 72 | Balance of account, March 1919, to March, 1920. |
| Dorchester | 10 32 | | |
| Drayton | 64 72 | | |
| Dresden | 728 60 | | |
| Dublin | 1,118 31 | 1,095 29 | Balance of account November, 1917, to June, 1920. |
| Dundalk | 174 67 | | |
| Dundas | 82 45 | | |
| Dunnville | 13 48 | | |
| Durham | 2,846 08 | 1,060 08 | Balance of account May, 1920, to June, 1920. |
| Dutton | 48 36 | | |
| Davidson, Thos. Manufacturing Company | 58 64 | | |
| Dempster, S. | 43 95 | | |
| Detroit United Railways | Cr. 552 75 | | |
| Devoe Electric Switch Company | 407 71 | | |
| Doheny, Quinlan & Robertson | 21 88 | | |

| | | | |
|---|---|---|---|
| Dominion Electric Company | 56 12 | | |
| Dominion Electric Iron Company | 6 24 | | |
| Dominion Electric Switch Box Company | 446 18 | 106 61 | Balance of account December, 1919, to April, 1920. |
| Dominion Sewer Pipe Company | 2 31 | | |
| Duncan, Gordon | 09 | | |
| Duncan Electrical Company | 281 06 | | |
| Dupont, Dr. George | 24 68 | | |
| "D" Miscellaneous | 519 30 | | |
| Elmira | 85 06 | | |
| Elmvale | 132 10 | | |
| Elmwood | 20 15 | | |
| Elora | 76 98 | | |
| Embro | 37 77 | | |
| Etobicoke Township | 630 57 | | |
| Exeter | 176 90 | | |
| Earle Electric Company | 84 02 | | |
| Eaton, T. Co | 8 70 | | |
| Elasticap Company | 25 36 | | |
| Electric Stampings, Limited | 170 59 | | |
| Electrical Appliances, Limited | 61 08 | | |
| Electrical Engineering Company | 20 59 | 20 59 | Invoices March and April, 1920. |
| Electrical Fittings and Foundry | 58 96 | | |
| Elevator Specialty Company | 4 60 | | |
| Equator Manufacturing Company | 182 25 | | |
| "E" Miscellaneous | 52 27 | | |
| Fergus | 3 92 | | |
| Flesherton | 5 78 | | |
| Forest | 298 23 | | |
| Fort William | 2 61 | | |
| Fireclay Specialties Limited | 55 66 | 55 66 | Invoices March and April ,1920. |
| Fitzgerald Manufacturing Company | 35 73 | | |
| Fletcher, E. B | 55 63 | | |
| Flexlume Sign Company | 219 17 | | |
| Fisher Electric Company | 30 00 | 30 00 | Invoice February, 1920. |
| "F" Miscellaneous | 40 34 | | |
| Galt | 588 62 | | |
| Georgetown | 174 44 | | |
| Glencoe | 1,210 98 | | |
| Goderich | 780 42 | | |
| Grand Valley | 428 41 | | |
| Grantham Township | 78 32 | | |
| Granton | 27 01 | | |
| Gravenhurst | 266 58 | | |
| Carried Forward | | | |

SCHEDULE "87."—*Continued*

Accounts Owing by Municipalities and others—*Continued*

| Municipalities and Companies | Amount owing 31 Oct., 1920. | Amount Three Months or more overdue | Remarks re Overdue Accounts |
|---|---|---|---|
| | $ c. | $ c. | |
| Brought Forward | | | |
| Guelph | 2,667 04 | | |
| Guelph Water Commissioners | 91 46 | | |
| Gardner, W. A. & Company | 8 86 | | |
| Goodes, A. W. | 9 38 | | |
| Grand River Railway Company | 279 35 | 227 66 | Invoice, June, 1920. |
| Grey County Roads Commission | 2,470 36 | | |
| Groome, Frank T. | 12 00 | | |
| Grundy, Konrad | 7 39 | | |
| Green, F. I. | 26 16 | 26 16 | Invoice, April, 1920. |
| "G" Miscellaneous | 783 36 | | |
| Hagersville | 104 39 | | |
| Hamilton | 75 89 | | |
| Hanover | 5,306 98 | | |
| Harriston | 166 37 | | |
| Havelock | 13,377 73 | | |
| Hespeler | 9 66 | | |
| Highgate | 12 54 | | |
| Holstein | 396 66 | 382 88 | Balance of account, December, 1918, to June, 1920. |
| Huntsville | 93 04 | | |
| Henly, W. T. Telegraph Works, Limited | 60 71 | | |
| Harvey Hubbell Company, Limited | 308 50 | 71 69 | Invoice, April, 1920. |
| Hessco Electric Manufacturing Company | 656 85 | 452 13 | Invoices, December, 1919, and March, 1920. |
| Hopson, Thos. E. | 39 08 | | |
| Hubbell Manufacturing Company | 52 51 | 46 80 | Balance, of account December, 1919, to June, 1920. |
| "H" Miscellaneous | 506 14 | | |
| Ingersoll | 15 26 | | |
| International Railway Company | 338 80 | | |
| International Refill Fuse Company | 134 08 | 39 91 | Invoice, April, 1920. |
| Industrial Research Commission | 1,824 75 | | |
| "I" Miscellaneous | 9 57 | | |
| Jewell Sign Company | 50 12 | | |
| "J" Miscellaneous | 20 41 | | |
| Kincardine | 6,303 07 | | |

| | | | |
|---|---|---|---|
| Kingston | 619 44 | | |
| Kirkfield | 1,013 74 | | |
| Kitchener | 2,234 41 | | |
| Kenney, J. R. F | 47 60 | | |
| Kramp, Louis | 3 46 | | |
| "K" Miscellaneous | 25 82 | | |
| Lakefield | 20,889 32 | | |
| Lambeth | 5 15 | | |
| Listowel | 1,687 09 | 1,063 48 | Balance of account October, 1917, to June, 1920. |
| London | 3,015 05 | | |
| London and Port Stanley Railway | 5,164 34 | | |
| Lucan | 159 47 | | |
| Lucknow | 1,900 67 | | |
| Lynden | 4 00 | | |
| Landers, Frary and Clark | 93 61 | | |
| Levis, The | 49 45 | | |
| Lines, S. L. B | 17 58 | | |
| Lincoln Electric Company | 11 84 | | |
| London Health Association | 659 62 | 522 72 | Invoice November, 1919. |
| Lancashire Dynamo Company | 97 28 | | |
| "L" Miscellaneous | 866 29 | | |
| Markdale | 23 47 | | |
| Markham | Cr. 2 03 | | |
| Marmora | 6,602 00 | | |
| Mattawa | 8 96 | | |
| Maxville | 57 49 | | |
| Meaford | 93 71 | | |
| Midland | 503 04 | 145 31 | Balance of Invoices June, 1920. |
| Milton | 42 54 | | |
| Milverton | 975 56 | | |
| Mimico | 91 51 | | |
| Mitchell | 240 75 | | |
| Moorefield | 110 62 | | |
| Mount Brydges | 5 12 | | |
| Mount Forest | 17 99 | | |
| Manitoba Power Commission | 62 19 | | |
| Messervey's Limited | 84 02 | | |
| Metropolitan Engineering Company | 435 52 | | |
| Militia and Defense, Department of | 485 61 | | |
| Moffat's Limited | 265 32 | | |
| Moloney Electric Company | 2 00 | | |
| Monarch Electric Company | 144 10 | | |
| Maple Leaf Milling Company | 353 20 | | |
| Carried Forward | | | |

SCHEDULE "87."—*Continued*

Accounts Owing by Municipalities and others—*Continued*

| Municipalities and Companies | Amount owing 31 Oct., 1920 | Amount Three Months or more overdue | Remarks re Overdue Accounts |
|---|---|---|---|
| | $ c. | $ c. | |
| Brought Forward | | | |
| Macey Sign Company | 305 76 | | |
| Magic Electric Fires Canada, Limited | 22 15 | | |
| Majestic Electric Supplies, Limited | 15 00 | | |
| Moore, D., Company, Limited | 65 38 | | |
| Motor Sundries, Limited | 75 92 | | |
| Murray-Kay Company, Limited | 7 58 | | |
| Myrick, Robert | 7 60 | | |
| Morris, Herbert, Crane and Hoist Company | 81 15 | | |
| Metler, R. A | 84 84 | | |
| "M" Miscellaneous | 550 49 | | |
| McClary Manufacturing Company | 306 07 | | |
| McDonald & Willson, Limited | 6 87 | | |
| McLain, Louis and Company | 10 00 | | |
| McLean, W. F | Cr. 16 00 | | |
| McLaughlin, W. J | Cr. 3 10 | | |
| McNaughton, McKay and Company | 121 01 | | |
| McLinden, W | 76 50 | | |
| "Mc" Miscellaneous | 98 78 | | |
| Neustadt | 5,509 00 | 4,599 42 | Balance of account, March, 1919, to June, 1920. |
| New Hamburg | 456 26 | | |
| New Toronto | 359 60 | | |
| Niagara Township | 80 67 | | |
| Niagara Falls, City of | 408 19 | | |
| Niagara Falls Hydro Commission | 122 51 | | |
| Niagara Falls Water Commission | 10,439 09 | 10,121 37 | Balance of account October, 1918, to June, 1920. |
| Niagara-on-the-Lake | 11 52 | | |
| Norwich | 43 32 | | |
| Norwood | 10,532 14 | | |
| National Electric Heating Company | 298 54 | | |
| National Equipment Company | 65 11 | | |
| Niagara, St. Catharines and Toronto Railway | 72 14 | 17 15 | Invoice April, 1920. |
| Non-Twist Canopy Ring Company | 10 00 | | |
| Northern Electric Company | 60 98 | | |

| | | | |
|---|---|---|---|
| Niagara, Lockport and Ontario Power Company | 66 52 | | |
| Nicholson and McNamara | 292 27 | | |
| "N" Miscellaneous | 11 29 | | |
| Oil Springs | 1,296 09 | 517 02 | Balance of account, September, 1919, to June, 1920. |
| Omemee | 1,046 39 | 632 41 | Balance of account, May, 1918, to June, 1920. |
| Orangeville | 3,748 81 | 2,214 18 | Balance of account, March, 1917, to June, 1920. |
| Orillia | 375 39 | | |
| Ottawa | 2,242 55 | | |
| Otterville | Cr. 14 05 | | |
| Owen Sound | 918 79 | 282 92 | Balance of account, June, 1920. |
| Ontario Agricultural College | 70 64 | | |
| Ontario Rock Company | 543 98 | | |
| Ogden Electric Company | 69 83 | | |
| "O" Miscellaneous | 96 85 | | |
| Palmerston | 1,953 77 | 1,124 14 | Balance of account, December, 1918, to June, 1920. |
| Paris | 26 70 | | |
| Parkhill | 29 09 | | |
| Parry Sound | 302 68 | | |
| Penetanguishene | 1,076 96 | | |
| Perth | 942 42 | | |
| Peterborough | Cr. 48 22 | | |
| Petrolia | 233 76 | | |
| Picton | 2,776 68 | 22 55 | Balance of account, March, 1919, to June, 1920. |
| Plattsville | 18 05 | | |
| Port Arthur | 4,499 95 | | |
| Port Colborne | 1,324 22 | | |
| Port Credit | 29 54 | | |
| Port Dalhousie | 1,683 21 | 1,659 77 | Balance of account, February, 1915, to June, 1920. |
| Port McNicoll | 16 36 | | |
| Port Perry | 50 49 | | |
| Port Stanley | 108 71 | | |
| Prescott | 222 98 | 8 30 | Invoice, June, 1920. |
| Preston | 208 27 | | |
| Priceville | 2,348 52 | | |
| Packard Electric Company | 17 18 | | |
| Pierce Fuse Corporation | 342 51 | | |
| Phillips, V. C., & Sons | 161 96 | | |
| Port Credit Brick Company | 5 22 | | |
| Popular Priced Electricians Limited | 5 00 | | |
| Public Highways, Department of | 3,350 45 | | |
| Public Works Department (Dominion Government) | 68 90 | 68 90 | Invoice, September, 1919. |
| Pullen, W | 1 68 | | |
| Pringle, R. E. T | 68 25 | | |
| "P" Miscellaneous | 713 56 | | |
| Carried Forward | | | |

SCHEDULE "87."—*Continued*

Accounts Owing by Municipalities and others—*Continued*

| Municipalities and Companies | Amount owing Oct. 31, 1920 | Amount Three Months or more overdue | Remarks re Overdue Accounts |
|---|---|---|---|
| | $ c. | $ c. | |
| Brought Forward | | | |
| Queen Victoria Niagara Falls Park Commission | Cr. 4,930 91 | | |
| Ridgetown | 159 51 | | |
| Ripley | 952 79 | | |
| Rockwood | 66 30 | | |
| Rodney | 17 10 | | |
| Radiant Electric Company | 570 99 | 419 44 | Balance of Invoices, December, 1919, and March, 1920. |
| Rae Auto Electric Company | 61 80 | 61 80 | Invoice, April, 1920. |
| Railways and Canals, Department of | 1,325 29 | | |
| Rapid Radiators Limited | 112 72 | 87 32 | Invoices December, 1919, and March, 1920. |
| Raw, J. Frank, Limited | 102 52 | | |
| Reid, A. L. | 29 56 | 29 56 | Invoices, March and April, 1920. |
| Renfrew Electric Products, Limited | 176 99 | | |
| Ritz, Frank | 7 22 | | |
| Roelofson Elevator Works | 75 78 | | |
| Rogers, Alfred, Limited | Cr. 2,395 61 | | |
| Rose and O'Hearn | 822 43 | | |
| River Improvements Company | 52 00 | | |
| Rents Receivable, Miscellaneous | 531 00 | | |
| Robertson Construction Company | 72 67 | | |
| "R" Miscellaneous | 125 10 | | |
| St. Catharines | 4,084 82 | | |
| St. Mary's | 5,709 81 | | |
| St. Thomas | 1,715 75 | | |
| Sarnia | 3,934 63 | | |
| Sault Ste. Marie | 61 00 | | |
| Scarboro Township | 1,075 18 | | |
| Schredel, J. N. | 3 73 | | |
| Seaforth | 26 28 | | |
| Shelburne | 2,132 46 | | |
| Simcoe | 834 26 | | |
| Smith's Falls | 3,495 74 | 77 25 | Balance of account, May and June, 1920. |
| Smith's Falls Water Commission | Cr. 17 19 | | |
| Stamford Township Hydro System | 334 31 | | |

| | | | |
|---|---|---|---|
| Stamford Township | 9,125 15 | | |
| Stayner | 4 22 | | |
| Stouffville | 22 02 | | |
| Stratford | 71 40 | | |
| Strathroy | 346 58 | | |
| Sudbury | 171 36 | | |
| Sunderland | 578 21 | | |
| St. Mary's College | 2,158 33 | | |
| Salisbury Electric Company | 10 00 | | |
| Scrap Material | 2,168 71 | | |
| Smith and Stone, Limited | 156 53 | | |
| Square, D., Company | 651 57 | | |
| Stacey Manufacturing Company | 1 16 | | |
| Star Solderless Connector Company | 25 96 | | |
| Steel Company of Canada | 15 00 | | |
| Sterling Corporation | 59 86 | | |
| Strait and Richards | 57 54 | | |
| Streetsville Brick Company | 27 87 | | |
| Superior Electric Company | 138 70 | | |
| Sutherland, G | 878 20 | | |
| Schredel, Roy | 3 73 | | |
| Shantz, W. R | 12 82 | | |
| Simplex Electric Company | 41 95 | 41 95 | Invoice, December, 1919. |
| Soldier's Civil Re-Establishment | 54 31 | | |
| Smith, W. O | 618 81 | | |
| Staebler and Baker, Limited | 141 85 | | |
| Stuart, A. T | 306 55 | | |
| "S" Miscellaneous | 204 20 | | |
| Tara | 2,327 24 | 1,309 95 | Balance of account, November, 1919, to June, 1920. |
| Tavistock | 50 20 | | |
| Teeswater | 8,883 73 | | |
| Thamesford | 2 82 | | |
| Thamesville | 1,673 03 | | |
| Thessalon | 20 26 | | |
| Thornbury | 10 45 | 10 45 | Invoices, May and June, 1920. |
| Thorndale | 28 87 | | |
| Thornton | 67 32 | | |
| Thorold | 1 77 | | |
| Tilbury | 112 12 | | |
| Tillsonburg | 378 13 | | |
| Toronto | 3,339 67 | | |
| Toronto Township | 127 21 | | |
| Carried Forward | | | |

SCHEDULE "87."—*Continued*

Accounts Owing by Municipalities and others—*Continued*

| Municipalities and Companies | Amount owing Oct. 31, 1920 | Amount Three Months or more overdue | Remarks re Overdue Accounts |
|---|---|---|---|
| | $ c. | $ c. | |
| Brought Forward | | | |
| Toronto, City of, Works Department | 177 08 | | |
| Tottenham | 159 59 | | |
| Taylor-Campbell Electric Company | 569 60 | 69 10 | Invoice, June, 1920. |
| Toronto Laundry Machine Company | 26 23 | | |
| Toronto Lock Manufacturing Company | 7 95 | | |
| Toronto Milling Company | 6 80 | | |
| Toronto and Niagara Power Company | 500 48 | | |
| Toronto Paper Company | 2,330 40 | 2,318 02 | Balance of account, May, 1919, to June, 1920. |
| Triangle Heater Company | 109 45 | | |
| Tuckett's, Limited | 20 04 | | |
| "T" Miscellaneous | 72 70 | | |
| United Import Company | 59 50 | | |
| United Shoe Machinery Company | 191 37 | | |
| Vaughan Township | 1,171 77 | 983 00 | Balance of account, December, 1918, to June, 1 20. |
| Victoria Electric Supply Company | 99 60 | | |
| Vimy Supply Company | 7 86 | | |
| "V" Miscellaneous | 19 20 | | |
| Walkerville | 1,201 94 | | |
| Wallaceburg | 610 62 | | |
| Waterford | 20 | | |
| Waterloo | 714 93 | | |
| Watford | 102 60 | | |
| Welland | 3,205 44 | | |
| Wellington | 12 22 | | |
| West Lorne | 171 67 | | |
| Whitby | 11 16 | | |
| Williamsburg | 54 33 | | |
| Winchester | 669 23 | | |
| Windsor | 9,673 05 | 102 00 | Invoice, June, 1920. |
| Windsor Water Commissioners | 21,571 78 | 6,696 35 | Balance of account, December, 1919, to June, 1920 |
| Wingham | 823 83 | | |
| Woodbridge | 396 13 | | |
| Woodstock | 320 56 | | |

| | | | |
|---|---|---|---|
| Woodville | 212 18 | 42 74 | Invoices, May and June, 1920. |
| Wroxeter | 44 | | |
| Wyoming | 44 12 | | |
| Walger Connector Company, Limited | 6 76 | | |
| Walker, Hiram and Sons, Metal Products, Limited | 83 15 | | |
| Wase, W. H., and Company | 17 91 | | |
| Webster, E. C | 50 75 | 50 75 | Balance of account, April, 1920. |
| Whaley, J. A., and Company | 29 80 | | |
| Whittaker Stove Works | 74 92 | | |
| Wilson, A. E., Company, Limited | 25 00 | | |
| Winter-Joyner, A. H., and Company, Limited | 11 03 | | |
| Water Power Branch, Department of Interior | 2,297 05 | | |
| Westco Pumps Ltd. | 298 96 | | |
| Wonder Re-Charge Company | 214 50 | | |
| Wagar Furniture Company | 49 98 | | |
| "W" Miscellaneous | 51 31 | | |
| York Township | 797 61 | 636 89 | Balance of account, October, 1919, to June, 1920., |
| Zurich | 41 28 | | |
| Totals | 320,556 21 | 50,951 52 | |

SCHEDULE "88."

Power Accounts Receivable 31st 1920

| System | Municipalities and Companies | Amounts owing 31st Oct., 1920 | Amounts three months or more overdue | Remarks |
|---|---|---|---|---|
| | | $ c | $ c | |
| Niagara | Acton | 821 19 | | |
| " | Ailsa Craig | 1,149 82 | | |
| " | Aylmer | 544 66 | | |
| " | Ayr | 361 67 | | |
| " | Baden | 967 41 | | |
| " | Beachville | 1,119 08 | | |
| " | Blenheim | 1,181 94 | | |
| " | Bolton | 557 37 | | |
| " | Bothwell | 1,361 99 | | |
| " | Brampton | 1,181 37 | | |
| " | Brantford | 13,206 51 | | |
| " | Brigden | 774 53 | | |
| " | Burford | 220 50 | | |
| " | Burgessville | 211 85 | | |
| " | Caledonia | 166 00 | | |
| " | Chatham | 10,706 62 | | |
| " | Chippawa | 320 54 | | |
| " | Clinton | 644 99 | | |
| " | Comber | 677 00 | | |
| " | Dashwood | 245 47 | | |
| " | Delaware | 162 20 | | |
| " | Dereham Township | 187 47 | | |
| " | Dorchester | 297 92 | | |
| " | Drayton | 261 08 | | |
| " | Dresden | 431 77 | | |
| " | Drumbo | 105 00 | | |
| " | Dublin | 191 07 | | |
| " | Dundas | 2,854 41 | | |
| " | Dunnville | 1,281 90 | 578 11 | Increased assessments, January to April, 1920. |
| " | Dutton | 373 08 | | |
| " | Elmira | 833 15 | | |
| " | Elora | 689 82 | | |

| | | | |
|---|---|---|---|
| " | Embro | 365 00 | |
| " | Etobicoke Township | 1,510 65 | |
| " | Exeter | 1,183 69 | |
| " | Fergus | 616 67 | |
| " | Forest | 644 82 | |
| " | Galt | 5,035 83 | |
| " | Georgetown | 1,543 07 | |
| " | Glencoe | 440 72 | |
| " | Goderich | 3,392 80 | |
| " | Granton | 480 19 | |
| " | Guelph | 12,003 05 | |
| " | Hagersville | 835 71 | |
| " | Hamilton | 44,502 33 | |
| " | Harriston | 2,839 63 | |
| " | Hensall | 767 84 | |
| " | Hespeler | 666 93 | |
| " | Highgate | 388 27 | |
| " | Ingersoll | 3,953 29 | |
| " | Kitchener | 11,527 27 | |
| " | Lambeth | 467 50 | |
| " | Listowel | 9,011 79 | |
| " | London | 18,045 12 | |
| " | Lucan | 1,359 87 | |
| " | Lynden | 406 47 | |
| " | Markham | 510 48 | |
| " | Milton | 3,573 68 | |
| " | Milverton | 917 44 | |
| " | Mimico | 275 46 | |
| " | Mitchell | 1,094 10 | |
| " | Moorefield | 351 65 | |
| " | Mount Brydges | 134 75 | |
| " | New Hamburg | 687 37 | |
| " | New Toronto | 13,166 28 | |
| " | Niagara Falls | 3,548 21 | |
| " | Niagara-on-the-Lake | 1,078 58 | |
| " | Norwich | 1,423 53 | |
| " | Oil Springs | 858 33 | |
| " | Otterville | 139 58 | |
| " | Palmerston | 798 33 | |
| " | Paris | 906 19 | |
| " | Parkhill | 336 02 | |
| Carried | Forward | | |

SCHEDULE "88."—*Continued*

Power Accounts Receivable 31st Oct., 1920.—*Continued*

| System | Municipalities and Companies | Amounts owing 31st Oct. 1920 | Amounts three months or more overdue | Remarks |
|---|---|---|---|---|
| Brought | Forward | $ c. | $ c. | |
| Niagara--*Continued* | Petrolia | 3,125 90 | | |
| " | Plattsville | 1,183 54 | | |
| " | Port Credit | 385 25 | | |
| " | Port Stanley | 1,964 19 | | |
| " | Preston | 2,399 55 | | |
| " | Princeton | 223 83 | | |
| " | Ridgetown | 707 44 | | |
| " | Rockwood | 415 70 | | |
| " | Rodney | 683 34 | | |
| " | St. George | 226 12 | | |
| " | St. Jacob's | 349 86 | | |
| " | St. Mary's | 2,176 86 | | |
| " | St. Thomas | 9,962 26 | | |
| " | Sarnia | 17,552 12 | | |
| " | Scarboro Township | 314 58 | | |
| " | Seaforth | 1,310 42 | | |
| " | Simcoe | 984 91 | | |
| " | Springfield | 162 50 | | |
| " | Stamford Township | 924 74 | | |
| " | Stratford | 4,386 05 | | |
| " | Strathroy | 2,718 88 | | |
| " | Tavistock | 790 00 | | |
| " | Thamesford | 380 41 | | |
| " | Thamesville | 313 50 | | |
| " | Thorndale | 1,138 52 | | |
| " | Tilbury | 547 08 | | |
| " | Tillsonburg | 3,878 90 | | |
| " | Toronto | 77,127 57 | | |
| " | Toronto Township | 1,135 42 | | |
| " | Walkerville | 24,216 80 | | |
| " | Wallaceburg | 5,512 53 | | |
| " | Waterdown | 297 47 | | |
| " | Waterford | 603 10 | | |
| " | Waterloo | 2,024 00 | | |
| " | Watford | 912 33 | | |

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|---|---|---|---|---|
| " | Welland | 20,137 87 | | |
| " | Wellesley | 724 48 | | |
| " | Weston | 3,704 45 | | |
| " | West Lorne | 767 70 | | |
| " | Windsor | 12,691 00 | | |
| " | Woodbridge | 1,110 66 | | |
| " | Woodstock | 5,664 17 | | |
| " | Wyoming | 606 37 | | |
| " | Zurich | 614 71 | | |
| " | Alabastine Company | 1,676 78 | | |
| " | Baldwin Canadian Steel Corporation | 36,596 91 | | |
| " | Canadian Salt Company | 14,134 93 | | |
| " | Ontario Gypsum Company | 1,328 39 | | |
| " | W. H. Deller | 249 20 | | |
| " | Dominion Flour Mills Company | 100 58 | | |
| " | Dominion Sewer Pipe Company | 748 07 | | |
| " | Invalided Soldiers Commission | 375 89 | | |
| " | Galt, Preston and Hespeler Railway Co. | 4,062 10 | | |
| " | Lake Erie and Northern Railway (Brant) | 3,264 16 | | |
| " | Lake Erie and Northern Railway (Simcoe) | 1,780 80 | | |
| " | London and Port Stanley Railway | 21,100 91 | | |
| " | McFarlane Engineering Limited | 755 23 | | |
| " | Milton Pressed Brick Company | 743 43 | | |
| " | Mimico Asylum | 294 14 | | |
| " | Ontario Agricultural College | 583 04 | | |
| " | Port Credit Brick Company | 994 85 | | |
| " | Prison Farm Brickyard | 636 97 | | |
| " | D. W. Reid and Son | 39 76 | | |
| " | St. Mary's Cement Company | 5,488 81 | | |
| " | Shale Brick Company | 3,151 87 | | |
| " | Streetsville Brick Company | 1,493 20 | 951 62 | Balance of account for period Nov., 1919, to June, 1920. |
| " | Toronto Milling Company | 381 91 | | |
| " | Union Carbide Company | 14,633 23 | 12,433 80 | December, 1919, Account—In dispute. |
| " | Wolverton Milling Company | 414 72 | | |
| " | Woodstock, Thames Valley and Ingersoll Railway | 167 06 | | |
| " | Petersburg and St. Agatha | 92 26 | | |
| " | Breslau and Preston Road | 123 49 | | |
| | | 528,347 64 | 13,963 53 | |
| Severn | Alliston | 552 91 | | |
| | Carried Forward | | | |

SCHEDULE "88."—*Continued.*

Power Accounts Receivable 31st Oct., 1920—*Continued*

| System | Municipalities and Companies | Amounts owing 31st Oct. 1920 | | Amounts three months or more overdue | | Remarks |
|---|---|---|---|---|---|---|
| | | $ c. | $ c. | $ c. | $ c. | |
| | Brought Forward | | | | | |
| Severn—*Continued* | Barrie | 1,813 95 | | | | |
| " | Beeton | 2,374 91 | | 841 00 | | Increased assessments, Jan. to April, 1920. |
| " | Bradford | 978 90 | | 333 90 | | " " " |
| " | Coldwater | 418 75 | | | | |
| " | Collingwood | 3,002 53 | | | | |
| " | Cookstown | 859 17 | | | | |
| " | Creemore | 573 29 | | 62 50 | | Increased assessments, Jan to April, 1920. |
| " | Elmvale | 860 99 | | | | |
| " | Midland | 5,891 68 | | 2,713 68 | | Increased assessments, Jan. to April, 1920. |
| " | Penetanguishene | 12,187 57 | | | | |
| " | Port McNicoll | 1,517 28 | | 571 66 | | Increased assessments, Jan. to April, 1920. |
| " | Stayner | 623 59 | | 160 56 | | " " " |
| " | Thornton | 235 16 | | 150 16 | | " " " |
| " | Tottenham | 221 00 | | | | |
| " | Victoria Harbour | 200 83 | | | | |
| " | Waubaushene | 199 12 | | | | |
| " | Air Board | 972 45 | | | | |
| " | Canadian Pacific Railway Company | 4,156 74 | | | | |
| " | Department of Railways and Canals | 58 14 | | | | |
| | | | 37,698 96 | | 4,833 46 | |
| Muskoka | Gravenhurst | 2,698 36 | | 1,550 91 | | Balance of account for period Feb. to May, 1920. |
| " | Huntsville | 6,324 51 | | | | |
| " | Muskoka Falls | 8 50 | | | | |
| | | | 9,031 37 | | 1,550 91 | |
| Wasdell | Beaverton | 405 17 | | | | |
| " | Brechin | 963 83 | | | | |
| " | Cannington | 1,255 57 | | | | |
| " | Kirkfield | 58 50 | | | | |
| " | Sunderland | 1,137 48 | | 410 50 | | Increased Assessments, Jan. to April, 1920. |
| " | Woodville | 997 49 | | | | |
| " | Crushed Stone, Limited | 1,553 10 | | | | |
| | | | 6,371 14 | | 410 50 | |

| | | | | |
|---|---|---|---|---|
| Eugenia | Arthur | 2,195 24 | 922 33 | Increased assessments Jan. to April, 1920. |
| " | Chatsworth | 202 50 | | |
| " | Chesley | 1,932 48 | | |
| " | Dundalk | 582 38 | | |
| " | Durham | 1,251 18 | | |
| " | Elmwood | 217 50 | | |
| " | Flesherton | 538 04 | | |
| " | Grand Valley | 614 50 | | |
| " | Hanover | 4,406 96 | | |
| " | Holstein | 179 31 | | |
| " | Markdale | 756 59 | | |
| " | Mount Forest | 2,293 88 | | |
| " | Neustadt | 2,790 62 | 545 42 | Balance of account for period, Jan. to June, 1920. |
| " | Orangeville | 1,598 15 | | |
| " | Owen Sound | 5,872 00 | | |
| " | Shelburne | 1,625 49 | 506 40 | Increased assessments, Jan. to April, 1920. |
| " | Tara | 1,135 46 | | |
| " | Horning's Mills | 337 98 | | |
| | | 28,530 26 | 1,974 15 | |
| St. Lawrence | Brockville | 11,844 09 | | |
| " | Chesterville | 4,303 78 | | |
| " | Prescott | 5,502 02 | | |
| " | Williamsburg | 273 74 | | |
| " | Winchester | 1,110 45 | | |
| " | Toronto Paper Manufacturing Company | 4,264 25 | | |
| | | 27,298 33 | | |
| Ottawa | Ottawa | 17,422 42 | | |
| | | 17,422 42 | | |
| Thunder Bay | Port Arthur | 19,772 25 | | |
| | | 19,772 25 | | |
| Rideau | Carleton Place | 12,950 47 | | |
| " | Perth | 9,314 08 | | |
| " | Smith's Falls | 14,030 54 | | |
| Carried | Forward | 36,295 09 | | |

SCHEDULE "88."—*Continued.*

Power Accounts Receivable 31st Oct., 1920—*Continued*

| System | Municipalities and Companies | Amounts owing 31st Oct. 1920 | | Amounts three months or more overdue | | Remarks |
|---|---|---|---|---|---|---|
| | Brought Forward | $ c. | $ c. | $ c. | $ c. | |
| Sundry | Grantham Township | 104 97 | | | | |
| " | Port Colborne | 3,400 25 | | | | |
| " | Port Dalhousie | 739 83 | | | | |
| " | St. Catharines | 8,719 97 | | | | |
| " | Standard Steel Construction Company | 2,197 98 | | | | |
| | | | 15,163 00 | | | |
| | Totals | | 725,930 46 | | 22,732 55 | |

SCHEDULE "89."

"Sinking Fund and Interest" and "Consumers" Accounts on Rural Lines, 31st October, 1920.

| Municipalities and Consumers | Amounts owing 31st Oct., 1920 | | Amounts three months or more overdue | | Remarks |
|---|---|---|---|---|---|
| | $ c. | $ c. | $ c. | $ c. | |
| "Sinking Fund and Interest" Accounts — | | | | | |
| Ailsa Craig | 11 33 | | | | |
| Ancaster Township | 175 41 | | | | |
| Bothwell | 451 66 | | | | |
| Brampton | 20 02 | | | | |
| Brechin | 24 53 | | | | |
| Chatham | 30 53 | | | | |
| Dereham Township | 2,009 78 | | | | |
| Flesherton | 40 96 | | | | |
| Grantham Township | 2,843 63 | | 941 90 | | April, 1920, Account. |
| Markdale | 41 84 | | | | |
| Norwich | 1,137 82 | | | | |
| Scarboro Township | 1,013 31 | | | | |
| Springfield | 106 32 | | | | |
| Sunderland | 38 41 | | | | |
| Vaughan Township | 3,710 87 | | 2,744 27 | | Account for period October, 1918, to April, 1920. |
| Welland | 1,024 65 | | | | |
| Windsor | 287 35 | | | | |
| Woodstock | 37 00 | | | | |
| Woodville | 109 03 | | 32 65 | | April, 1920, Account. |
| | | 13,114 45 | | 3,718 82 | |
| "Consumers" Accounts— | | | | | |
| Sundry Customers on Don Mills Road Lines | 478 53 | | 14 07 | | |
| " " Brady-Brunskill Raymond Lines | 41 40 | | | | |
| " " Innes, Karn, Longworth and Town Lines | 108 05 | | | | |
| " " Pullen Line | 96 00 | | | | |
| " " W. G. Bailey (Estate) Lines | 47 58 | | | | |
| | | 771 56 | | 14 07 | |
| Totals | | 13,886 01 | | 3,732 89 | |

SCHEDULE "90."

Accounts due by users of Water Power from Bonnechere Storage System, 31st October, 1920.

| | | Amounts owing 31st Oct., 1920 | Remarks |
|---|---|---|---|
| | | $ c. | |
| Campbell and McNab | Douglas, Ont | 722 71 | Whole Account outstanding, Jan. 1, 1917, to Oct. 31, 1920. |
| E. C. Childerhose | Eganville, Ont | 169 41 | Account outstanding for period, Nov. 1, 1918, to Oct. 31, 1920 |
| Thomas Dumas | Peterboro, Ont | 315 81 | Whole account outstanding, Jan. 1, 1917, to Oct. 31, 1920. |
| George Ferguson | Eganville, Ont | 315 81 | " " " " |
| Mills and Weeks | Eganville, Ont | 1,262 92 | " " " " |
| J. D. McCrae | Eganville, Ont | 1,329 95 | " " " " |
| Corporation of | Renfrew, Ont | 2,135 44 | Since paid in full. |
| | | 6,252 05 | |

# REPORT

OF

## CLARKSON, GORDON & DILWORTH

Upon the Accounts of

# The
# Hydro-Electric Power Commission
# OF ONTARIO

For Year Ending October 31, 1921

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PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO

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# REPORT TO THE HONOURABLE THE PROVINCIAL TREASURER OF THE PROVINCE OF ONTARIO UPON THE ACCOUNTS OF THE HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO FOR YEAR ENDING 31st OCTOBER, 1921

The Honourable Peter Smith,
Treasurer of the Province of Ontario,
Toronto, Ont.

Sir:

## Hydro-Electric Power Commission of Ontario

I beg to report that I have audited the accounts of the Hydro-Electric Power Commission of Ontario for the fiscal year ending October 31st, 1921 and in connection therewith I attach hereto—

### General

(a) General Balance Sheets, condensed and in detail as of date October 31st, 1921, of the Hydro-Electric Power Commission of Ontario (Schedules 1 and 2), together with a summary of the expenditures on the Niagara Power development to October 31st, 1921. (Schedule 3.)

(b) Statement of money advances made by the Province of Ontario to the Hydro-Electric Power Commission of Ontario within the fiscal year ending October 31st, 1921 and details of the expenditure of such moneys by the Commission. (Schedules 4-21.)

### Re Ontario Power Company of Niagara Falls

(c) Balance Sheet as at October 31st, 1921 of the Ontario Power Company and its subsidiary, the Ontario Transmission Company, Limited. (Schedule 22.)

(d) Statement showing the costs of operation and revenue, including the amount charged to the Niagara System for power supplied thereto, for the fiscal year ending October 31st, 1921. (Schedule 23.)

### Re Niagara and other Systems

(e) Statements covering the costs of operation and revenue received in respect of each of the Systems controlled and operated by the Commission to October 31st, 1921, including as Schedules 24—81 hereto—

1. General statements in respect of each System of the costs of operation and revenue received in the year ending October 31st, 1921.
2. Statements of the proportion of operating costs to be assumed by each municipality, the amounts paid by it to the Commission and the underpayment or overpayment for power delivered to it in the year ending October 31st, 1921.
3. Statements of the cumulative overpayments or underpayments by each municipality in respect of the costs of all power supplied to it up to October 31st, 1921.
4. Statements of the sinking fund requirements chargeable to each municipality for the period to October 31st, 1921, with the proportions thereof which have been included in the cost of power or payment of which has been deferred under the provisions of Section 23 of the Power Commission Act.
5. Statements of accumulated amounts provided in respect of each system as reserves for renewals of plant and equipment, with additions to and charges made against such amounts in the fiscal year ending October 31st, 1921.
6. Statements of accumulated amounts provided in respect of each system as reserves against contingencies with additions thereto and charges against such amounts in the fiscal year ending October 31st, 1921.

Re Essex System

(f) Balance Sheet of the Essex System, which is presently owned and operated by the Commission at its own risk as of date October 31st, 1921. (Schedule 82.)

(g) Statement showing costs of operation and revenue received for the fiscal year ending October 31st, 1921. (Schedule 83.)

Re Thorold System

(h) Balance Sheet of the Thorold System, which is presently owned and operated by the Commission at its own risk as of date October 31st, 1921. (Schedule 84.)

(i) Statement showing costs of operation and revenue received for the fiscal year ending October 31st, 1921. (Schedule 85.)

Re Central Ontario System

(j) Balance Sheet of the Central Ontario System, owned by the Province of Ontario and operated by the Hydro-Electric Power Commission of Ontario, as of date October 31st, 1921. (Schedule 86.)

(k) General statement showing costs of operation and revenue in respect of the whole system (Schedule 87) and in respect of the pulp mill owned by the System. (Schedule 88.)

(l) Statement of the proportion of operating costs to be assumed by each of the nine municipalities on this system which have contracted with the Commission to pay—yearly—the cost of power delivered to them, together with the amounts paid by each to the Commission, and the underpayment or overpayment for power delivered to each of such municipalities in the year ending October 31st, 1921. (Schedule 89.)

(m) Statement of the accumulated overpayments or underpayments by each of the above mentioned municipalities in respect of the costs of all power supplied to it in the three years ending October 31st, 1921. (Schedule 90.)

(n) Statement of the accumulated amounts provided as reserves for renewals of plant and equipment, with additions to and charges made against such reserves in the fiscal year ending October 31st, 1921. (Schedule 91.)

(o) Statement of accumulated amounts provided as reserves against contingencies, with additions thereto and charges against such reserves in the fiscal year ending October 31st, 1921. (Schedule 91.)

Re Sandwich, Windsor and Amherstburg Railway

(p) Balance Sheet of the Sandwich, Windsor and Amherstburg Railway (and its subsidiary, the Windsor and Tecumseh Electric Railway Company) the capital stock of which is owned by, and the operations of which are conducted by, the Hydro-Electric Power Commission of Ontario on behalf of certain municipalities which have contracted with the Commission in respect thereto. (Schedule 92.)

(q) Statement showing costs of operation and revenue received for the year ending October 31st, 1921. (Schedule 93.)

Re Guelph Radial Railway

(r) Balance Sheet of the Guelph Radial Railway, the operations of which are conducted by the Hydro-Electric Power Commission of Ontario at the cost of the City of Guelph. (Schedule 94.)

(s) Statement showing costs of operation and revenue received for the six months ending October 31st, 1921. (Schedule 95.)

Re Service and Office Buildings

(t) Statement of the net results of operations for the period to October 31st, 1921. (Schedule 96.)

Re Insurance Department

(u) Statement covering receipts and disbursements of Insurance Department—maintained by the Commission—for the fiscal year ending October 31st, 1921, together with claims outstanding and surplus of the Insurance fund. (Schedule 97.)

Accounts with the Province of Ontario

(v) Statement of accounts with the Province of Ontario to October 31st, 1921. (Schedules 98A, 98B, 98C and 98D.)

Accounts Receivable

(w) Statement of amounts due to the Commission as of date October 31st, 1921 in respect of—

1. Construction of works undertaken, for services rendered, and in respect of the sale of electrical equipment, apparatus and supplies. (Schedule 99.)
2. Power Bills owing. (Schedule 100.)
3. Debts of other nature, including items due in respect of rural lines. (Schedule 101).

## GENERAL BALANCE SHEET

Condensed and Detailed Statements showing the Assets and Liabilities of the Commission as on October 31st, 1921 are attached hereto as schedules 1 and 2, while the report upon such assets and liabilities is included later herein.

## ADVANCES OF THE PROVINCE OF ONTARIO

To October 31st, 1921 the cash advances of the Province of Ontario to the Hydro-Electric Power Commission of Ontario amounted to—

| | | |
|---|---|---|
| (A) | Advances to the Commission for the purposes of the Niagara and other power transmission Systems | $39,493,930.33 |
| (B) | Advances to the Commission to permit the making of extensions to the Essex County group of lines and stations (known as the "Essex System") which is operated by the Commission at its own risk | 22,000 00 |
| (C) | Advances to the Commission for the purposes of the Niagara Power Development (Chippawa) Works | 53,040,674 52 |
| | A total of | $92,556,604 85 |

While in addition the Province had at that date also guaranteed payment of the following obligations assumed and securities issued by the Commission:

### In Respect of Power Undertakings

Re The Ontario Power Company, the capital stock of which is owned by the Commission—

| | | | |
|---|---|---|---|
| 1. | Advances of the Bank of Montreal to the Commission in connection with construction of a third pipe line to the works of the Ontario Power Company | $1,200,000 00 | |
| 2. | 40-Year 4% debentures of the Commission due August 1st, 1957 and given in purchase of the capital stock of the Ontario Power Company | 8,000,000 00 | |
| 3. | 20-Year 6% debentures issued by the Commission for the purpose of retiring mortgage debentures of the Ontario Power Company, which matured on July 1st, 1921 | 3,200,000 00 | |
| 4. | First Mortgage 5% bonds of the Ontario Power Company due February 1, 1943 | 9,218,000 00 | |
| 5. | First Mortgage 5% bonds of the Ontario Transmission Company due May 1, 1945 | 1,630,000 00 | |
| | | | $23,248,000 00 |

Re the "Essex System" owned and operated by the Commission—

| | | | |
|---|---|---|---|
| 1. | 40-Year 4% debentures of the Commission due June 1, 1958 | $200,000 00 | |
| 2. | 10-Year 5% debentures of the Commission due June 1, 1928 | 26,000 00 | |
| | | | $226,000 00 |

Re the "Thorold System" owned and operated by the Commission—

| | | |
|---|---|---|
| 1. | 40-Year 4% debentures of the Commission due December 1, 1958 | 100,000 00 |
| | Total | $23,574,000 00 |

### Re Hydro-Electric Radial Railways

Re Sandwich, Windsor and Amherstburg Railway—

| | | | |
|---|---|---|---|
| 1. | 40-Year 4½% bonds of the Commission due April 1, 1960 | $2,100,000 00 | |
| 2. | 40-Year 6% debentures of the Commission due July 1, 1961 | 900,000 00 | |
| | | | $3,000,000 00 |

**Re Port Credit and St. Catharines Railway**

| | | | |
|---|---|---|---|
| 1. | 50-Year 5% bonds of the Commission due November 1, 1969 | $1,200 000,00 | |
| | (Memo: Further similar bonds of the Commission to the amount of $10,160,363.00 have been guaranteed by the Province but remained on October 31st, 1921, unsealed and unsigned by the Secretary of the Commission). | | $4,200,000 00 |
| | The total amount of the obligations and securities outstanding, payment of which stood guaranteed by the Province of Ontario as of date October 31st, 1921, having been | | $27,774,000 00 |

**Re Central Ontario System**

In respect of the Central Ontario System, owned by the Province of Ontario, and operated at the risk of the Province, by the Commission, the Province had also invested—

| | | |
|---|---|---|
| 1. | By the issue of 10-Year 4% debentures of the Province, due March 1st, 1926, and given in purchase of the System | $8,350,000 00 |
| 2. | By the issue of 10-Year 5% debentures of the Province, due July 1, 1927 and given in purchase of the Bruton Township Pulpwood Limit | 225,000 00 |
| 3. | By way of Cash Advances of the Province of Ontario to the System | 2,698,712 78 |
| | A total of | $11,273,712 78 |

## Works under Construction and Proposed new Works

To complete works in course of construction and to carry out the construction of proposed new works, betterments and extensions, it is estimated by the Engineers of the Commission that the following amounts will require to be expended out of moneys to be advanced by the Province of Ontario in the fiscal year ending October 31st, 1922.

| | | | |
|---|---|---|---|
| (a) | Upon Transformer Station and transformation equipment for Chippawa works and for betterments and extensions to Niagara System | $4,712,000 00 | |
| | Upon Rural Lines in the Niagara System | 1,000,000 00 | |
| | | | $5,712,000 00 |
| (b) | Upon Niagara Power Development Works (Chippawa) | | 8,000,000 00 |
| (c) | Upon Thunder Bay System—Nipigon Development, Stations and Lines | | 733,968 00 |
| (d) | Upon Severn System: | | |
| | Extensions and betterments | 75,000 00 | |
| | Rural Lines | 50,000 00 | |
| | | | 125,000 00 |
| (e) | Upon St. Lawrence System: | | |
| | Extensions and betterments | 218,600 00 | |
| | Rural Lines | 57,400 00 | |
| | | | 276,000 00 |
| (f) | Upon Wasdell System: | | |
| | Extensions and betterments | 65,500 00 | |
| | Rural Lines | 54,500 00 | |
| | | | 120,000 00 |
| (g) | Upon Eugenia System: | | |
| | Extensions and betterments | 110,000 00 | |
| | Rural Lines | 50,000 00 | |
| | | | 160,000 00 |
| (h) | Upon Ottawa System. | | |
| | Rural Lines | | 60,000 00 |

| | | | |
|---|---|---|---|
| (i) | Upon Muskoka System: | | |
| | Extensions and betterments | | $5,000 00 |
| (j) | Upon Rideau System: | | |
| | Extensions and betterments | $50,000 00 | |
| | Rural Lines | 50,000 00 | |
| | | | 100,000 00 |
| (k) | Upon Central Ontario System: | | |
| | Extensions and betterments | 910,000 00 | |
| | Rural Lines | 43,000 00 | |
| | | | 953,000 00 |
| (l) | Upon Nipissing System | | |
| | Extensions and betterments | | 95,000 00 |
| | Total | | $16,339,968 00 |

## Re Appropriations

For the fiscal year ending October 31st, 1921 the following appropriations were made by the Legislature and Treasury Board minutes passed for the purposes of the Hydro-Electric Power Commission, namely—

| | | | |
|---|---|---|---|
| 1. | For Niagara System: | | |
| | Appropriation | | $5,515,000 00 |
| 2. | For Niagara Power Development (Chippawa): | | |
| | Appropriation | $26,700,000 00 | |
| | Treasury Board Minute | 3,980,674 52 | |
| | | | 30,680,674 52 |
| 3. | For Thunder Bay System: | | |
| | Appropriation | 1,996,700 00 | |
| | Treasury Board Minute | 266,795 27 | |
| | | | 2,263,495 27 |
| 4. | For Severn System: | | |
| | Appropriation | | 80,000 00 |
| 5. | For St. Lawrence System: | | |
| | Appropriation | | 410,000 00 |
| 6. | For Wasdell System: | | |
| | Appropriation | | 75,000 00 |
| 7. | For Eugenia System: | | |
| | Appropriation | | 200,000 00 |
| 8. | For Muskoka System: | | |
| | Appropriation | | 10,000 00 |
| 9. | For Rideau System: | | |
| | Appropriation | 30,000 00 | |
| | Treasury Board Minute | 12,416 07 | |
| | | | 42,416 07 |
| 10. | For Essex System: | | |
| | Appropriation | | 25,000 00 |
| 11. | For Central Ontario and Nipissing Systems: | | |
| | Appropriation | 1,361,000 00 | |
| | Treasury Board Minute | 27,000 00 | |
| | | | 1,388,000 00 |
| 12. | Miscellaneous Construction: | | |
| | Appropriation | 255,000 00 | |
| | Treasury Board Minute | 209,350 16 | |
| | | | 464,350 16 |
| 13. | For Expenditures on account of the Province: | | |
| | Appropriation | 280,000 00 | |
| | Treasury Board Minute (passed 28th October, 1921, but no advance made thereunder) | 359,068 86 | |
| | | | 639,068 86 |
| | | | $41,793,004 88 |

Under such appropriations and Treasury Board minutes there was paid over—in the year—to the Commission for the purposes of the

| | | |
|---|---|---|
| 1. | Niagara System | $4,549,352 73 |
| 2. | Niagara Power Development | 30,680,674 52 |
| 3. | Thunder Bay System | 2,263,495 27 |
| 4. | Severn System | 25,000 00 |
| 5. | St. Lawrence System | 215,000 00 |
| 6. | Wasdell System | 25,000 00 |
| 7. | Eugenia System | 125,000 00 |
| 8. | Muskoka System | 5,000 00 |
| 9. | Rideau System | 42,416 07 |
| 10. | Essex System | 22,000 00 |
| 11. | Central Ontario and Nipissing Systems | 820,000 00 |
| 12. | Miscellaneous Construction | 464,350 16 |
| 13. | Expenditures on account of the Province | 275,068 86 |
| | A total of | $39,512,357 61 |

Out of the above cash advances by the Province to the Commission there remained in the hands of the Commission unexpended—as of date October 31st, 1921—the following amounts, namely—

| | | |
|---|---|---|
| 1. | In respect of St. Lawrence System | $ 1,940 06 |
| 2. | In respect of Wasdell System | 22,564 93 |
| 3. | In respect of Muskoka System | 4,586 31 |
| 4. | In respect of Rideau System | 799 54 |
| 5. | In respect of Miscellaneous construction | 36,943 07 |
| | which funds are returnable to the Province; a total amount of | 66,833 91 |
| | The remainder of the cash advances by the Province, amounting to | $39,445,523 70 |

having been expended by the Commission in the year in manner following:

| | | |
|---|---|---|
| 1. | On Niagara System | $ 4,549,352 73 |
| 2. | On Niagara Power Development | 30,719,310 95 |
| 3. | On Thunder Bay System | 2,263,495 27 |
| 4. | On Severn System | 25,000 00 |
| 5. | On St. Lawrence System | 213,059 94 |
| 6. | On Wasdell System | 2,435 07 |
| 7. | On Eugenia System | 125,000 00 |
| 8. | On Ottawa System | 4,697 50 |
| 9. | On Muskoka System | 413 69 |
| 10. | On Rideau System | 41,616 53 |
| 11. | On Essex System | 22,000 00 |
| 12. | On Central Ontario and Nipissing Systems | 820,000 00 |
| 13. | On Miscellaneous Construction (including expenditures on stone quarry at Walkerton) | 331,595 20 |
| 14. | On Hydro-Electric Radial Railways | 52,477 96 |
| 15. | On Expenditures on account of the Province | 275,068 86 |
| | Total | $39,445,523 70 |

In addition to the above expenditure—made out of cash advances by the Province to Commission—the Commission also expended, out of renewal and other reserve funds in its hands, the following amounts, namely

| | | |
|---|---|---|
| 1. | On Niagara System | $ 1,782 47 |
| 2. | On Niagara Power Development | 171,476 59 |
| 3. | On the Works of the Ontario Power Company of Niagara Falls | 42,107 25 |
| 4. | On Thunder Bay System | 82,242 16 |
| 5. | On Severn System | 572 80 |
| 6. | On Eugenia System | 8,203 49 |
| 7. | On Essex System | 1,833 27 |

| | | | |
|---|---|---|---|
| 8. | On Thorold System | $ 558 52 | |
| 9. | On Central Ontario and Nipissing Systems | 78,642 41 | |
| 10. | On Expenditures on account of and charged to the Province | 371,948 86 | |
| | | | $759,367 82 |
| | making the total expenditure by the Commission in the year in respect to capital construction and for moneys disbursed on account of and charged to the Province | | $40,204,891 52 |

details of which expenditures are set out in Schedules 4 to 21, attached hereto.

## REPORT UPON SYSTEMS

The following Systems and undertakings are controlled and operated by the Commission, namely—

(1) Systems and undertakings for the generation and transmission of electric power, operated at the cost of the municipalities taking power therefrom:
- (a) Niagara System.
- (b) Ontario Power Company of Niagara Falls, the capital stock of which is owned by the Commission and which is operated for the benefit, and at the cost of the Niagara System.
- (c) Thunder Bay System.
- (d) Severn System.
- (e) St. Lawrence System.
- (f) Wasdell System.
- (g) Eugenia System.
- (h) Ottawa System.
- (i) Muskoka System.
- (j) Rideau System.

(2) Systems for the transmission and distribution of electrical power operated at the risk of the Commission:
- (k) Essex System.
- (l) Thorold System.

(3) Systems owned by the Province of Ontario and operated by the Commission at the risk of the Province.
- (m) Central Ontario and Nipissing Systems:

(4) Water storage system operated at the cost of the town of Renfrew, which takes a supply of water therefrom:
- (n) Bonnechere River Storage System.

(5) Hydro-Electric Railway Undertakings:

In Operation
- (o) Sandwich, Windsor and Amherstburg Railway.
- (p) Guelph Radial Railway.

In respect of which certain rights-of-way and construction materials have been acquired, but the construction of the railways stands deferred.
- (q) Port Credit to St. Catharines Railway.
- (r) Toronto to Port Credit Railway.

## POWER SYSTEMS AND UNDERTAKINGS

### NIAGARA SYSTEM

#### Scope of System

The Niagara System furnishes power to municipalities and private corporations between Niagara Falls and Dundas, Dundas and Toronto and Dundas and Windsor. The System controls a right-of-way almost entirely held under easement privileges from Niagara Falls to Dundas, Dundas to Toronto, Dundas to London (two lines), London to St. Thomas, and a right-of-way held in fee simple from St. Thomas to Windsor. It also holds in fee simple another right-of-way

from Niagara Falls to Dundas and Dundas to Toronto. Steel tower lines are erected along the rights-of-way and transformer stations built at various points thereon. From the transformer stations wood pole (low tension) lines branch out and on these lines distributing stations are erected, from which municipalities and companies not situated on the high tension lines are served. The System also includes certain groups of rural lines adjacent to various municipalities, some of which are operated by municipalities and others by the Commission.

## Supply of Power

The Niagara System obtains its supply of power from—

(a) The Ontario Power Company (owned by the Commission), which in the year ending October 31st, 1921 delivered the following:

1. Approximately 97,030 h.p. at $9.00 per h.p. under the terms of a contract entered into bearing date March 19th, 1908.
2. Approximately 33,770 h.p. at $18.00 per h.p. as required and available under the terms of an understanding and arrangement.
3. 11,000 h.p. at $12.75 per h.p., being the quantity of power formerly supplied by the Power Company to the Electro Metals Company and released by the latter for a period of about two years upon the Commission paying thereto a consideration of $7.25 per h.p. to enable the Electro Metals Company to procure a like amount of power from the Toronto Power Company.

(b) The Canadian Niagara Power Company approximately 49,770 h.p. at $12.00 per h.p. under the terms of an arrangement with that company.

(c) From other sources—minor quantities of power as required.

Construction of the Chippawa canal and works was undertaken by the Commission with the intention of providing a further supply of power to the Niagara System. With operation of the works and delivery of power from such works to the Niagara System (which commenced in January 1922) the municipalities receiving Chippawa power are required, under the terms of the Ontario Niagara Development Act, to pay such prices therefor as shall be sufficient "to meet interest on the sums expended by the Commission upon the construction and equipment of the works and to form a Sinking Fund sufficient for the repayment of such amounts and to provide renewals and such other charges as the Commission may deem necessary and proper."

## Investments in Works, Transmission Lines and Stations

The amount of Capital invested in the transmission works of the Niagara System to October 31st, 1921 was as follows:

| | |
|---|---|
| In right-of-way | $1,511,125 19 |
| In steel tower lines | 4,660,395 96 |
| In transformer stations | 8,533,621 45 |
| In wood pole lines | 2,619,113 58 |
| | $17,324,256 18 |
| In rural lines | 476,425 45 |
| A total of | $17,800,681 63 |

For the fiscal year ending October 31st, 1921, the sum of $5,515,000 was appropriated by the Legislature for the purpose of the Niagara System and out of such appropriation sums aggregating $4,549,352.73 were advanced by the Province to the Commission. Such advances, together with $1,782.47 belonging to the

renewal and other reserve funds of the System or a total of $4,551,135.20 was expended in the year by the Commission upon the System as follows:

| | | |
|---|---|---|
| Upon right-of-way | $ 28,241 13 | |
| " steel tower lines | 199,000 71 | |
| " transformer stations | 2,237,788 62 | |
| " wood pole lines | 65,873 03 | |
| | | $2,830,903 49 |
| Upon new rural power districts | $14,876 47 | |
| " extensions to existing rural lines | 36,338 84 | |
| | $51,215 31 | |
| Less: Amount realized from the sale and transfer of certain rural lines | 50,455 82 | |
| | | 759 49 |
| | | $2,831,662 98 |
| Upon repayment to the Central Ontario System of the amount borrowed therefrom between November, 1917 and October, 1920 to cover in part the cost of construction of the third pipe line to the works of the Ontario Power Company | | 1,719,472 22 |
| A total of | | $4,551,135 20 |

as per details set out in Schedule 5 hereto.

According to the estimates furnished by the Commission to the Province, amounts aggregating $5,712.000 (including $1,000,000 in respect of rural lines), will require to be advanced by the Province to the Commission in the fiscal year ending October 31st, 1922 to permit the completion of works of the System in course of construction, including those made necessary with the construction of the Chippawa Canal and to permit additional works, betterments and extensions to the System proposed to be gone on with in that period.

## Ontario Power Company

The Hydro-Electric Power Commission is the owner of the entire capital stock of the Ontario Power Company of Niagara Falls, which in turn is the owner of the whole of the outstanding capital stock of the Ontario Transmission Company Limited. The capital stock of the Ontario Power Company of Niagara Falls was purchased by the Commission by the issue of $8,000,000 forty year 4% debentures of the Commission guaranteed by the Province of Ontario.

As of date June 24th, 1921, the Commission issued $3,200,000 of 6% twenty year bonds, (which bonds were guaranteed by the Province of Ontario), and with the proceeds thereof retired $2,753,000 of 6% second mortgage bonds of the Ontario Power Company (with premium for U. S. exchange thereon) which matured on July 1st, 1921. Payment of such bonds had been guaranteed by the Commission and the Province of Ontario under the terms of the agreement covering the purchase of the shares of the Ontario Power Company as of date August 1st, 1917.

To October 31st, 1921, the Commission had also advanced $3,515,094.93 to the Ontario Power Company in connection with the construction of a third pipe line to the works of such Company. Of this amount $20,600.60 was expended in the fiscal year ending October 31st, 1921, as per Schedule 7 attached hereto.

In addition to the investments and advances above mentioned the Hydro-Electric Power Commission is responsible under the terms of purchase of the shares of the Ontario Power Company for the payment of

| | | |
|---|---|---|
| (a) | First mortgage 5% bonds of the Ontario Power Company due February 1st, 1943 | $9,218,000 00 |
| (b) | First mortgage 5% bonds of the Ontario Transmission Company due May 1st, 1945 | 1,630,000 00 |
| | Total | $10,848,000 00 |

the Province of Ontario, in turn, having guaranteed fulfilment of the obligations of the Commission.

The provisions of the Power Commission Act authorizing the purchase by the Commission of shares of Generating and Transmission companies by the issue of bonds of the Commission are not explicit in their terms or effect in so far as they relate to the provision of sinking funds for repayment of the purchase price paid or as to the price to be charged for power furnished to any System (and the municipalities interested therein) by a company, the shares of which shall be so purchased by the Commission. Prior to the fiscal year ending October 31st, 1920, a certain proportion of the shares of the capital stock of the Ontario Power Company were owned by the Public and accordingly the Ontario Power Company had to be operated as an entity separate and distinct from the Niagara System. In that year, however, the Commission acquired all the remaining and outstanding shares in the hands of the Public and became the owner of the whole of the capital stock of the Company. With $10,848,000 of bonds and debentures of the Ontario Power Company and the Ontario Transmission Company outstanding and in the hands of the Public, the Ontario Power Company and the Ontario Transmission Company must still be operated as entities separate and distinct from the Niagara System. On the other hand with the whole of the capital stock of such Companies now in the hands of the Commission, the risk of their operations falls upon the Commission, while the ultimate benefits accruing from them will enure to it. In these circumstances and having regard to the fact that the Commission purchased the shares of the Ontario Power Company for the purpose of securing control—for the benefit of the Niagara System—of the power supply and all the rights of that company, also the fact that the Ontario Power Company is owned by the Commission on behalf of the Municipalities of the Niagara System, the Commission has become of the opinion that it is proper to deal with the shares of the Ontario Power Company on the same basis as though they were "works" of the Niagara System and subject to the provisions of Section 23 of the Act. On this basis the Niagara System was in the fiscal year ending October 31st, 1921, charged with such prices for power delivered to it by the Ontario Power Company as were, with the other revenues of the Ontario Power Company, sufficient to meet

(a) All operating expenses.

(b) Interest on the bonds and debentures of the Companies outstanding and the advances of the Commission to the Ontario Power Company and the cost to the Commission of the shares of such Company.

(c) Reserves for the maintenance and renewal of the properties of the Company.

(d) Sinking Fund instalments sufficient, with 4% interest, to repay the cost of the third pipe line in thirty years and the bonds and debentures issued by the Commission in respect of the undertaking, within forty years.

A report on the assets and liabilities and the operating accounts of the Ontario Power Company of Niagara Falls and the Ontario Transmission Company Limited, as separate entities is contained herein following this report upon the operations of the Niagara System as a whole.

## Niagara Power Development (Chippawa)

Under the Ontario Niagara Development Acts passed in 1916 and 1917 the Commission is authorized to construct, maintain and operate works for the purpose of diverting the waters of the Niagara River, the Welland River and tributary waters and conveying the same by aqueduct, conduit or canal to a point in the Niagara River and at the place where it is discharged to construct, maintain and operate works for the production of electrical energy; the cost of construction and maintenance of such works to be defrayed out of such moneys as may from time to

time be appropriated by the Legislature and paid over to the Commission for such purpose. To 31st October, 1921 the Commission had expended $58,018,366.89 upon the undertaking as follows—

| | |
|---|---|
| In the fiscal year ending October 31st, 1916..... | $ 33,512 91 |
| " " October 31st, 1917..... | 2,343,276 59 |
| " " October 31st, 1918..... | 5,174,181 45 |
| " " October 31st, 1919..... | 7,162,999 24 |
| " " October 31st, 1920..... | 12,132,926 03 |
| In the fiscal year ending October 31st, 1921 on the development and on the Walkerton quarry constructed and operated in connection therewith..... | 31,171,470 67 |
| A total to October 31st, 1921 of..... | $58,018 366,89 |

Such expenditures have been distributed by the Engineers and Accountants of the Commission over the various classes of canal and plant construction, construction equipment and overhead expenses, etc., in manner following:

| | |
|---|---|
| For surveying before and during construction..... | $112,660 79 |
| " right-of-way and upkeep of portions thereof..... | 1,464,418 97 |
| " construction plant and machinery..... | 10,242,097 76 |
| " temporary buildings..... | 1,879,089 01 |
| " generating plant and portion of power house superstructure..... | 1,887,593 51 |
| " screenhouse..... | 39,678 99 |
| " hydraulic construction (material and labor)..... | 33,056,234 77 |
| " engineering and superintendence..... | 1,591,378 13 |
| " materials and supplies..... | 1,274,340 11 |
| " interest during construction..... | 4,591,132 46 |
| " overhead expenses (including insurance, taxes, rentals, legal expenses, administration and office expenses)..... | 1,557,125 89 |
| | $57,695,750 39 |
| " stone quarry at Walkerton..... | 322,616 50 |
| Total..... | $58,018,366 89 |

Of the $58,018,366.89 so expended upon the works, sums aggregating $53,040,674.52 were appropriated by the Province and paid over to October 31st, 1921, for such purposes and the balance of $4,977,692.37 was applied out of moneys advanced by the Province to the Commission for the purposes of other Systems to the extent of $4,806,215.78 and out of Renewal and Reserve funds belonging to the Niagara System to the extent of $171,476.59.

For the fiscal year ending October 31st, 1921 the sum of $26,700,000 was appropriated by the Legislature, and in addition the sum of $3,980,674.52 was authorized by Treasury Board Minute to be advanced to the Commission towards construction of the Chippawa works. The total amount, $30,680,674.52 covered by such appropriations and Treasury Board Minute, was paid over to the Commission in the year. Expenditures in that period upon the works amounted to $30,890,787.54 details of which are set out in Schedule 6 hereto. The excess of the expenditures over moneys advanced by the Province for the purposes of the works was obtained out of advances for the purpose of miscellaneous construction and out of renewal and other reserve funds belonging to the Niagara System—See Schedule 4. According to estimates furnished by the Commission to the Province, amounts aggregating $8,000,000 will require to be advanced by the Province to the Commission over the fiscal year ending October 31st, 1922 in respect of the Chippawa works.

As of date February 10th, 1922 the Chairman of the Hydro Power Commission reported to the Government that in the opinion of Engineers of the Commission a total sum of $68,865,603 would require to be expended to complete the Chippawa works to a point permitting generation of approximately 275,000 horse power

and that in reduction of such expenditures the Commission expected—during the period of construction—to recover upwards of $3,500,000 as the salvage value of construction plant, buildings or stores. Such estimated amount does not include the cost of new transformer stations and equipment or extensions to lines and stations on the Niagara System made necessary with the construction of the Chippawa works. The expenditures on such transformer stations and lines for the fiscal year ending October 31st, 1921 are included in the expenditures on that System as shown on Schedule 5 hereto, while the estimated expenditures to be made thereon in the fiscal year ending October 31st, 1922 are included in the estimates of moneys to be expended on the Niagara System.

### Walkerton Stone Quarry

On July 29th, 1920 the Commission entered into an agreement with the Hanover Portland Cement Company, Limited, whereby that Company agreed to convey to the Commission an option which it held on a stone quarry in the vicinity of Walkerton. Under the option so conveyed, the Commission purchased the quarry on September 15th, 1920 by payment of the sum of $15,000 and to October 31st, 1921 the Commission had expended $339,498.51 on improvements to the property, purchases and installation of equipment and in the construction of a railway spur and a power line. From the total of such investments of $354,498.51, the sum of $31,882.01 was written off as depreciation and charged against the cost of the stone taken from the quarry in 1921 for shipment to the Hanover Cement Company for the purpose of making cement under the Commission's contract with such company; the balance remaining as the book value of the Commission's investment in the quarry, $322,616.50, represented:

| | | |
|---|---|---|
| (a) | The price at which the quarry and equipment has since been sold to the Hanover Cement and Stone, Limited | $310,000 00 |
| (b) | The value of the power line which will be transferred to and become a part of the Eugenia System | 12,616 50 |
| | Total | $322,616 50 |

The investment in such quarry—prior to the sale thereof and as of date October 31st, 1921—was regarded by the Commission as a part of its investment in the Niagara Power Development for the reason that the bulk of the stone taken from the quarry was consumed in the manufacture of cement which was used in the construction of the Chippawa canal. The expenditures in connection with the quarry in the fiscal year ending October 31st, 1921 were, however, not charged against the appropriations for the Chippawa works but were made by the Commission out of appropriations for miscellaneous capital construction.

Under the terms of an agreement dated July 29th, 1920 between the Commission and the Hanover Portland Cement Company, Limited, the latter agreed to purchase stone from the quarry at Walkerton at the price of 90c. per ton or such additional price as the stone should cost the Commission. The Company further agreed to sell its output of cement to the Commission at cost of production plus 30c. per barrel, such cost of production to be limited to the rates and amounts set forth in the agreement, with the exception of those covering coal, labour, depreciation and stone. In the fiscal year ending October 31st, 1921 the Commission supplied the Company with 29,561 tons of stone at a cost of $116,650.16 (including depreciation and carrying charges on the quarry.)

Up to October 31st, 1921 the Company had furnished the Commission with 35,755 barrels of marl cement and 76,982 barrels of stone cement, while in the period November, 1921 to January, 1922, it furnished an additional 48,234 barrels of stone cement—a total of 160,971 barrels. The total cost of the cement supplied was $489,135.90, which amount is subject to certain minor adjustments in connec-

tion with sacks to be returned to the Company. This cement was, according to the Commission's records, used for construction purposes as follows:

| | | |
|---|---|---|
| On the Niagara Power Development | 135,065 | barrels. |
| " " Nipigon Power " | 21,350 | " |
| " " Ranney's Falls " | 2,070 | " |
| " Sundry Construction | 2,486 | " |

## Reserves for Renewal of Works

Reserves for renewal of works of the Niagara System are provided by an annual charge of 2½% upon the capital invested in transmission lines and stations, not including right-of-way, with interest added thereto at the rate of 4% per annum on the balance remaining from time to time to the credit of the account, such provision being equivalent to a renewal rate of approximately 4% per annum on a straight line basis. The charges so made have been included as part of the cost of power to the municipalities receiving the same since the dates when such municipalities first began to take power from the Commission. Reserves for renewals on lines serving companies under contract with the Commission have also been provided at the same rate from the dates of commencement of the use and operation of such lines.

To October 31st, 1921 the accumulated amounts set aside for such reserves amounted, with interest thereon, to $2,389,794.33 as against which there had been expended upon renewals $167,428.43, leaving a balance to the credit of the account of $2,222,365.90. A statement showing the total provisions up to October 31st, 1920 and the expenditures to cover renewals to that date—also the amounts provided in the fiscal year ending October 31st, 1921 and expenditures made to meet renewals in that year appears as Schedule 28 hereto.

To October 31st, 1921, the accumulated amount set aside as reserves for renewals in respect of the Ontario Power Company and the Ontario Transmission Company amounted, with interest thereon, to $1,652,146.48, as against which there had been expended upon renewals $153,539.12, leaving a balance to the credit of the account of $1,498,607.36. The amount provided to meet renewal charges for the year ending October 31st, 1921, was $385,814.69 as against which there was expended in the year the sum of $118,308.46. The rates of provision allowed for renewals and depreciations in respect of the properties of the Ontario Power Company and the Ontario Transmission Company Limited are as follows:

(a) In respect of the Ontario Power Company—at the rate of 1.85% per annum on the depreciable plant.

(b) In respect of the third pipe line and hydraulic and generating equipment used in connection therewith—at the rate of 2.85% per annum.

(c) In respect of the Ontario Transmission Company—at the rate of 3% per annum on depreciable properties.

To October 31st, 1921, the Chippawa Works had not been completed to the extent permitting delivery of power; therefore, reserves for renewal charges were not chargeable or provided in respect of such work.

## Sinking Funds for the Repayment of Advances made by the Province of Ontario in respect of the cost of the Works

Under Section 23 of the Power Commission Act the cost of power to each municipality under contract with the Commission must in each year include its proportion of an annual sum sufficient to form in thirty years, with interest at 4% per annum, a Sinking Fund for the repayment of the advances made under the Act by the Province of Ontario to cover the costs of the works. Under the same Section 23, the Commission is authorized to defer collection—as part of the costs to be paid for power—of any sums payable on Sinking Fund account for the first five years during which a municipality shall take power from the Commission. Exercising this latter right the Commission has deferred collection from all muni-

cipalities on the Niagara System of the amounts to be contributed by them on Sinking Fund account in respect of the cost of lines and stations of the System, for the period of five years during which they shall first take or have taken power from the Commission.

For the fiscal year ending October 31st, 1921, the sum of $174,581.30 was included in the operating costs of the Ontario Power Company to provide Sinking Funds in connection with

(a) The $8,000,000 of debentures issued by the Commission in purchase of shares of the Ontario Power Company.

(b) The $3,200,000 of bonds issued by the Commission for the redemption of the debentures of the Ontario Power Company which matured in July, 1921.

(c) The $3,515,094.93 advances made by the Commission to the Ontario Power Company for construction of the third pipe line.

In addition thereto Sinking Fund instalments were provided out of the revenues of the Company to the extents required under the Trust Deeds securing the same, in respect of $10,848,000 of bonds of the Ontario Power and Transmission Companies outstanding in the hands of the Public.

The provisions of the Ontario Niagara Development Works Acts under the terms of which construction of the Chippawa Canal and works is authorized, provide that with the delivery of power from such works the municipalities receiving the same shall pay such a price for power delivered to them as shall be sufficient to provide, with other costs, a Sinking Fund for repayment of the costs of the works. The Chippawa canal being still in course of construction on October 31st, 1921 no Sinking Fund instalment was then contributable.

Having regard to the above, the Sinking Funds contributed by the municipalities on the Niagara System for the year ending October 31st, 1921—(except to the extents that collection thereof was deferred by the Commission under the terms of Section 23 of the Act)—were those necessary to be made towards repayment of the costs of the transmission lines and stations which had been completed and were in operation and in respect of the investments in and the advances of the Commission to the Ontario Power Company.

Of 122 municipalities on the Niagara System taking power from the Commission, 79 of them had, to October 31st, 1921, been operating for a full period of five years or more and were required to make payment in respect of Sinking Funds to meet the cost of transmission lines and stations. Sinking Funds had also been collected from the dates from which power was first delivered, with their use, in respect of works and equipment serving Companies under contract with the Commission. The total Sinking Funds thus accumulated to October 31st, 1921 in respect of the Niagara System amounted to $957,717.89 as shown in detail on Schedule 27 attached hereto. Such Schedule also indicates the amount chargeable to each municipality on Sinking Fund account for the period during which it has taken power from the Commission and the proportion of such amount collection of which has been deferred by the Commission under the provisions of Section 23 of the Act. In addition the Schedule shows the amount of Sinking Funds paid by or charged as part of the cost of power to each municipality, which has been operating for five years or more, together with the interest credited upon such payments and the accumulated amount of Sinking Funds and interest in respect thereof to October 31st, 1921.

The amount of Sinking Funds collected in the year ending October 31st, 1921 from the municipalities which had been operating for five years or more was—$212,237.83 and the proportion thereof which was included in the costs of power for the year to each of such municipalities is shown on Schedule 25 attached hereto.

### Apportionment of the Capital Cost of the works between Municipalities

An apportionment of the capital costs of the works so as to determine the amount which has to be supported by each municipality and Company, has with variation in the amount of power supplied, and the number of municipalities served, to be made in each year. Details of such apportionment for the year ending October 31st, 1921 are shown on Schedule 25 attached hereto.

### Results of Operations

A combined operating and revenue account of the System for the year ending October 31st, 1921 is attached hereto as Schedule 24.

| | |
|---|---|
| Revenue amounted to | $4,216,465 42 |
| as against which the costs of power including provisions for renewals, sinking funds payable (excluding those, collection of which stands deferred) and reserves for contingencies, were | 4,308,563 17 |
| leaving an excess of costs over the amounts billed (monthly) in the year to municipalities and companies of | $92,097 75 |
| This latter amount includes a net loss on sale of power to private companies (written off against the contingent reserves) to the amount of | 16,068 82 |
| leaving a balance due by municipalities of | $76,028 93 |

To recoup the Commission in respect of such balance 59 municipalities were charged at the end of the year with $185,910.45, being the amount necessary to be paid by them—in excess of sums collected monthly—to meet the actual cost of power supplied to them. As against the $185,910.45 to be so paid to the Commission 63 municipalities contributed—by payment of monthly power bills rendered—$109,881.52 in excess of the actual costs of power chargeable to them. The extent to which each municipality on the System underpaid or overpaid for power in the year is set out on Schedule 25 attached hereto.

Prices charged to the Niagara System for power supplied to it by the Ontario Power Company in the fiscal year ending October 31st, 1921, were with the other income of that Company sufficient to meet—

(a) Costs of power purchased and all operating and maintenance expenses.
(b) Bond and other interest payable by the Company.
(c) Provide $385,814.69 for the renewal of the plant and works of the Company.

and also to meet interest on and Sinking Fund provisions in respect of—

(a) The 6% 1941 bonds to the amount of $3,200,000 issued by the Commission for the purpose of retiring the 1921 bonds of the Power Company.
(b) The cash advances by the Commission for the construction of the third pipe line to the works of the Power Company.
(c) The $8,000,000 bonds issued by the Commission to cover the purchase price of the capital stock of the Power Company.

Under the provisions of the Ontario Niagara Development Act 1917 the municipalities on the Niagara System will, with delivery of Chippawa power to such System, be required to pay cost thereof as defined by such provisions. To October 31st, 1921 construction of the Chippawa works had not been completed and no costs or charges in respect thereof stood included in the costs of power to the municipalities on the Niagara System for such fiscal year.

On October 31st, 1920 the sum of $519,504.72 remained in the hands of the Commission in respect of overpayments for power made to that date by 76 municipalities on the System. In the fiscal year ending October 31st, 1921 certain repayments in respect of such $519,504.72 were made to the municipalities by way of:

(a) Application of amounts in payment, or part payment of power bills owing by the municipalities.

(b) Cash remittances direct to municipalities.
(c) The purchase by municipalities, at par, of bonds of the Commission issued for the purpose of making extensions and betterments to the Guelph Radial Railway and the application by the Commission of the amounts at the credit of the municipalities in settlement of such bonds purchased.

On 31st October, 1921 the overpayments in the hands of the Commission amounted to $207,815.60 which had been contributed by 63 municipalities.

On October 31st, 1920, 43 municipalities were indebted to the Commission in the sum of $204,396.93, being the amounts by which they had underpaid for power supplied to them to that date. On October 31st, 1921 this indebtedness stood reduced to $190,814.41 with 59 municipalities liable for the same.

Details of the net amount in the hands of the Commission to the credit of municipalities which have overpaid and the amounts remaining payable to the Commission by municipalities which had underpaid for power delivered to them during their periods of operation to October 31st, 1921, are set out in Schedule 26 hereto attached, which also shows—

1. Receipts in the year by the Commission in respect of amounts due by municipalities which had underpaid for power, and payments in the year by the Commission (as above set out) to municipalities which had overpaid for power.
2. Interest credited and charged in the year on balances due to or by municipalities in respect of the accumulated overpayments and underpayments.
3. The net amounts credited as overpayments or charged as underpayments to municipalities in respect of power supplied to them in the year.
4. The accumulated overpayments standing to the credit of, and the accumulated underpayments for power standing charged against the municipalities on October 31st, 1921.

Under Section 23—A of the Power Commission Act, the Commission may from time to time during the first three years after any municipality shall first begin to take power from the Commission, extend the time for payment of the sums payable by such municipality or any part thereof. Of 122 municipalities taking power from the Niagara System, 8 of them which had been operating for more than three years had underpaid for power supplied to them up to October 31st, 1920 and also underpaid for power delivered to them in the fiscal year ending October 31st, 1921. (See Schedule 26).

## Reserves for Contingencies

The balance at the credit of Contingent Reserves of the System amounted

| | | |
|---|---|---|
| On October 31st, 1920 to | | $38,514 55 |
| and to this there was added in the fiscal year ending October 31st, 1921: | | |
| (a) Amounts charged to municipalities and against company contracts as part of the cost of power delivered to them | $37,500 00 | |
| (b) Interest at 4% per annum on the monthly balances at the credit of the account | 1,391 90 | |
| | | 38,891 90 |
| | | $77,406 45 |
| against which there was charged in the year: | | |
| (a) Expenditures covering sundry small unexpected losses met with during the year | $30,917 57 | |
| (b) Net loss for the year on power sold to sundry power customers | 16,068 82 | |
| (c) Net loss to October 31st, 1920 on contracts with sundry power and light consumers in Breslau, Petersburgh and St. Agatha districts—not previously applied against contingencies account | 5,545 05 | |
| | | 52,531 44 |
| leaving a balance at the credit of the account as at 31st October, 1921 of | | $24,875 01 |

as set out in Schedule 29 hereto.

## Rural Lines

Capital invested in Rural Lines of the Niagara System amounted to October 31st, 1921 to $476,425.45. Of this amount $434,481.48 represented the cost of primary or main lines owned by the Commission but operated and maintained by municipalities owning secondary or service lines tributary thereto; these municipalities pay interest and Sinking Fund charges on the cost of the primary lines to the Commission. To October 31st, 1921, $27,067.50 stood invested in Rural Lines which are being operated by the Commission at its own risk, while $14,876.47 had been expended on other Rural Lines which were under construction and incomplete.

During the fiscal year ending October 31st, 1921, $51,215.31 was expended on Rural Lines, the details of which are set out in Schedule 5. These expenditures may be summarized as follows—

| | |
|---|---|
| On Extensions to existing Rural Lines | $36,338 84 |
| " New Rural Power Districts | 14,876 47 |
| | $51,215 31 |
| As an offset against which expenditures, the lines in the Township of York were disposed of to that municipality at the cost thereof, or | 50,455 82 |
| leaving a net increase of capital invested in the Niagara Rural Lines Account in the year of | $759 49 |

The above expenditures were made by the Commission out of advances by the Province under the provisions of the Power Commission Act and from appropriations for construction of Rural Lines on the Niagara System. No advances were made by the Province up to October 31st, 1921 under the provisions of the Rural Hydro-Electric Distribution Act of 1921.

An Operating and Revenue statement of the Rural Lines of the Niagara System for the year ending October 31st, 1921 is attached hereto as Schedule 30. In the period revenue amounted to $98,451.94 as against which costs of power, including provision for renewals and sinking funds, were $98,633.24, a loss of $181.30 having been made in connection with the Rural Lines operated by the Commission on its own behalf. Included in such Operating Account is the cost of power purchased by the Commission from the Ontario Power Company and supplied to the municipalities of St. Catharines, Merritton and Port Colborne, also the amounts collected from such municipalities in payment therefor. Such municipalities do not form part of the Niagara System proper neither do they take power directly from it—accordingly their names are not included in Schedules 24 and 25 covering the operations of the System proper.

Statement of the detailed costs of operations for the year of each Rural Line—and in respect of the sale of power to the municipalities above referred to—appears as Schedule 31 hereto, while a statement of the accumulated surpluses or operating shortages of each line to October 31st, 1921 appears as Schedule 32. Accumulated Sinking Funds paid in respect of Rural Lines of the System amounted to October 31st, 1921 to $50,607.68 as shown on Schedule 33.

Amounts due to the Commission by Rural Townships in respect of sums payable for Sinking Funds and interest as on October 31st, 1921 aggregated $20,653.53, of which $3,631.54, respresenting amounts due by three Townships, was three months or more overdue. (See Schedule 101).

Reserves for renewals on the lines operated by the Commission at its own risk are provided by an annual charge of 4% on capital invested, with interest added thereto at the rate of 4% per annum on balances to the credit of the account, and this provision is equivalent to a renewal rate of about 5¾% per annum on a straight line basis, which is held to be adequate by Engineers of the Commission. The total reserves provided and the expenditures on account of renewals to October 31st, 1921, are shown on Schedule 34, also the balance to the credit of the account which amounted on that date to $6,356.37.

Renewals in respect of Rural Lines constructed at the cost of the Commission and operated by municipalities (in respect of the cost of which the municipalities are required to pay Sinking Funds and interest to the Commission) have, under the contracts with such municipalities, to be provided at the rate of 5% per annum and such renewals funds are retained by the municipalities for expenditure by them in renewal of the lines operated by them.

## REPORT ON BALANCE SHEET AND OPERATING ACCOUNTS OF THE ONTARIO POWER COMPANY OF NIAGARA FALLS AND ITS SUBSIDIARY THE ONTARIO TRANSMISSION COMPANY LIMITED

### Scope of Undertakings

Under the authorities conferred upon it by special Acts of the Dominion of Canada, by which it was incorporated, and under its agreement with the Commissioners of the Queen Victoria Niagara Falls Park, the Ontario Power Company of Niagara Falls constructed and now owns and operates a Hydro-Electric generating plant on the Niagara River adjacent to Niagara Falls, Ont., which comprises a power house, two pipe lines and fourteen units, together with the necessary electrical and other equipment capable of generating approximately 160,000 horse power. Between 1918 and 1920 the Hydro Electric Power Commission of Ontario constructed a third pipe line to the works of the Power Company, which with the hydraulic and generating equipment installed, is capable of generating an additional 40,000—50,000 horse power, making the total generating capacity of the works approximately 200,000 horse power.

The Ontario Power Company owns the entire capital stock, $1,000,000 of the Ontario Transmission Company Limited, the principal assets of which consist of transmission lines and distributing stations, all of which are leased to the Ontario Power Company and employed to transmit power from the works of that company to its customers and the Niagara System.

### Purchase of Capital Stock of the Ontario Power Company by the Commission

As of date August 1st, 1917 the Commission purchased from J. J. Albright, Esq., of Buffalo, N.Y., acting as vendor on behalf of himself and other stockholders of the Ontario Power Company, $9,000,000 of the capital stock of the Power Company and a further $1,000,000 (being the balance of the total issued capital of $10,000,000) to the extent that the vendor was able to obtain delivery of the same from the holders thereof. The purchase price was $80 per share payable in forty year 4% debentures issued by the Commission and guaranteed by the Province of Ontario. Since the date of purchase the Commission has acquired the entire $10,000,000 of capital stock of the Power Company and has issued in payment thereof debentures to the amount of $8,000,000.

With the capital stock of the Ontario Power Company owned in entirety by the Commission and the Niagara System taking all power generated by the Power Company (except that required to be furnished to certain private customers under contract) the Commission now collects such an amount for power delivered by the Power Company to the Niagara System as is sufficient, with the other revenues of the Power Company to meet:

(a) All operating expenses of the Power Company and the Transmission Company.
(b) Yearly provision for renewal of plant and equipment.
(c) Interest and Sinking Funds on the outstanding bonds of the companies.
(d) Interest and Sinking Funds on the outstanding bonds of the Commission issued to cover the purchase price of the capital stock of the Power Company and to retire the 1921 bond issue of the Power Company.
(e) Interest on the moneys advanced by the Commission to the Power Company for construction of the third pipe line to its works and Sinking Fund for the repayment of such advances within thirty years.

In other words, the purchase price paid by the Commission for the capital stock of the Ontario Power Company is treated in manner similar to that which would prevail had such purchase price been advanced by the Province and applied in construction of "works" of the Niagara System.

## BALANCE SHEET OF POWER COMPANY

Attached hereto as Schedule 22 is a combined statement of the Assets and Liabilities of the Power Company of Niagara Falls and the Ontario Transmission Company Limited as of date October 31st, 1921, while a combined operating account for the year ending on that date is attached as Schedule 23. In explanation of the items contained in the combined Balance Sheet, I report as follows:

## ASSETS

### Plant, Real Estate, Transmission Lines, Distributing Stations, Rights, Franchises and Goodwill $25,132,736.47

The above assets stood included in the accounts of the Companies on October 31st, 1920 at the amount of $25,111,229.82. In the year ending October 31st, 1921 the sum of $21,506.65 was expended on additions and betterments to works, details of which are set out in Schedule 7 hereto. Since 1st November, 1919 provision for renewal of the plant and works of the Power Company has been made at the rate of 1.85% per annum and for the renewal of the stations and transmission lines of the Transmission Company at the rate of 3% per annum.

### Expenditures on Construction of Third Pipe Line including additional generating equipment $3,515,094.93

This represents the cost to October 31st, 1921 of a third pipe line to the works of the Ontario Power Company and additional generating equipment installed in connection therewith. To October 31st, 1920 the amount expended was $3,494,494.33 and in the fiscal year ending October 31st, 1921 further expenditures were made to the amount of $20,600.60, details of which are shown on Schedule 7 hereto.

When construction of the third pipe line was entered upon in 1918 it was expected that the proceeds of sale of additional power to be obtained with the use of such pipe line and indemnities looked to be received from the Dominion Government, would be sufficient to return the cost of the works; accordingly the Ontario Power Company executed an agreement with the Commissioners of the Queen Victoria Niagara Falls Park under which it agreed to remove the pipe line by the Spring of 1923. The Company now states that the Commissioners of the Queen Victoria Niagara Falls Park have agreed to allow the pipe line to remain for as long a period as the Power Company shall require. Since November 1st, 1919 provision for the renewal of the pipe line and the generating equipment used in connection therewith has been provided at the rate of 2.85% per annum, and commencing with the last fiscal year provision for Sinking Fund has been provided at a rate sufficient to repay the cost of the pipe line and the additional generating equipment within thirty years from November 1st, 1920.

**Discount on Bonds Capitalized $979,940.00**

Discount allowed in connection with the sale of bonds of the Companies (other than an issue retired in 1921) amounted at the time of issue of such securities to $1,534,905.91, and such discount stood included by the Companies as part of the cost to them of their physical and other assets. In addition to the above, discounts of $156,480 were required to be paid in respect of an issue of $3,200,000 of debentures made by the Commission in 1921 to retire bonds of the Power Company when these matured. Of the total of such discounts of $1,691,385.91, the sum of $711,445.91 had, to October 31st, 1921 been written off by way of annual charge against the operations of the Companies, leaving $979,940 to be paid—as additional interest—over the life of the bonds outstanding.

**Costs of American Exchange to retire bonds of the Power Company which matured July 1st, 1921, $351,828.61**

On July 1st, 1921, $2,753,000 of second mortgage 6% Bonds of the Ontario Power Company matured. The principal of these bonds was payable in American exchange and to provide payment the Commission issued $3,200,000 of twenty year 6% Debentures payable in Canada and guaranteed by the Province of Ontario. The proportion of exchange included in such $3,200,000 debentures was $358,157.70 and this amount is being written off in equal annual instalments spread over twenty years.

**Construction Equipment $43,223.63**
**Maintenance, Tools and Equipment $36,107.11**

On October 31st, 1921 construction equipment stood at $43,223.63, which represented a physical inventory at cost of $64,835.45 less provision for depreciation $21,611.82 (33⅓%).

The maintenance, tools and equipment were inventoried and valued at the amount of $36,107.11 as on October 31st, 1921.

**Furniture and Fixtures $10,344.54**
**Instruments $2,000.00**
**Horses, Wagons and Sundry Equipment $1,251.54**

On August 1st, 1917 a physical inventory of furniture and fixtures was made and since that date depreciation has been written off annually at the rate of 10% per annum. The instruments, horses, wagons and sundry equipment have been written down to actual present values. Allowances for depreciation have been charged to the operating expenses of the Company.

**Materials $59,124.77**

All materials on hand on October 31st, 1921 were inventoried and revalued at the above amount.

**Accounts Receivable $282,751.02**

On October 31st, 1921 accounts were due the Power Company by its customers to the amount of $282,751.02, of which about $167,000 were three months or more overdue. The Company is of the opinion that all outstanding accounts will be collected in full, but as a provision against any possible losses the sum of $30,000 has been set aside as a reserve and is included in the Contingent Reserves hereinafter mentioned.

**Cash in Bank**

| | |
|---|---|
| In Current Account | $46,068 48 |
| For Payment of Outstanding 1921 Bonds | 10,000 00 |
| For Payment of Interest Coupons | 51,370 00 |

Amounts on deposit with the Bankers of the Company on October 31st, 1921 as above set out, were confirmed to us by certificates and statements from such Bankers.

### Sinking Funds on Deposit with Trustees $457.63

Cash in the hands of Trustees representing Bondholders of the Companies amounted on October 31st, 1921, to $457.63.

### J. J. Albright—Claims against—$286,200.26

This represents the minimum amount which the Ontario Power Company (through the Commission as the owner of the entire capital stock of the Company) contends should be deposited with the Company by Mr. J. J. Albright of Buffalo (vendor of the shares purchased) under the terms of the purchase agreement dated April 12th, 1917, and in respect of certain additional water rentals payable to the Queen Victoria Niagara Falls Park Commission for the period from the commencement of operations by the Power Company up to August 1st, 1917. To secure the Company and itself against loss of such claims the Commission has in its possession $300,000 par value of bonds of the Commission, being part of the purchase price paid by it for shares of the Ontario Power Company.

### Deposit with Supreme Court of Ontario in connection with claims of the Toronto Power Company $166,262.88

This represents an amount on deposit with the Supreme Court of Ontario in connection with litigation in force between the Toronto Power Company and the Ontario Power Company in respect of an amount claimed to be due to the former for power supplied by it to the Ontario Power Company.

### Hydro-Electric Power Commission of Ontario

| | |
|---|---|
| Moneys held for purpose of Sinking Fund | $163,271 71 |
| Current Account | 39,748 07 |
| Total | $203,019 78 |

As on October 31st, 1921 the Commission held for account of the Power Company, funds to the amount of $203,019.78, of which $163,271.71 represented moneys held by the Commission for Sinking Fund purposes; the remaining $39,748.07 was a balance held on current account.

## LIABILITIES

### Capital Stock

| | |
|---|---|
| Ontario Power Company of Niagara Falls | $10,000,000 |
| Ontario Transmission Company Limited | 1,000,000 |

The issued paid-up capital of the Ontario Power Company of Niagara Falls is 100,000 shares of a par value of $100 each, all of which are owned by the Commission. The issued paid-up capital of the Ontario Transmission Company Limited consists of 10,000 shares of a par value of $100 each, the whole of which is owned by the Ontario Power Company and stands pledged by it as security for bonds issued and sold to the public by the Ontario Power Company.

### Bonds and Debentures

**Ontario Power Company First Mortgage 5% Gold Bonds $9,218,000.00**

Under February 2nd, 1903 the Company executed a Trust Deed or mortgage in favour of the Toronto General Trusts Corporation to secure an issue of $12,000,000 of first mortgage 5% gold bonds maturing February 1st, 1943. Under such mortgage the Company is required to pay as annual Sinking Fund to the Trustees a sum equal to $1 for every electrical horse power sold in each year during the currency of the bonds.

Of the total issue of $12,000,000 bonds to the par value of $10,579,000 were sold, of which $1,361,000 have been redeemed by Sinking Fund payments, leaving $9,218,000 outstanding at October 31st, 1921. Payment of the bonds is guaranteed by the Province of Ontario.

Of the bonds remaining unsold ($1,421,000) $1,400,000 have been hypothecated to the Bank of Montreal as security for advances made by it to the Commission; the Commission on its part having advanced such moneys to the Ontario Power Company in connection with the construction of the third pipe line hereinbefore mentioned. To October 31st, 1921, $900,000 of such bonds had been delivered to the Bank of Montreal while $500,000 remain subject to execution and delivery. The balance, $21,000, of bonds remain in the hands of the Company unissued.

**Second Mortgage 6% Debentures due 1st July, 1921 and not presented for payment, $10,000**

On July 1st, 1921, $2,753,000 6% second mortgage bonds of the Power Company matured when provision for their payment was made. To October 31st, 1921, $10,000 of such bonds had not been presented for payment but remained outstanding. To provide for their retirement the sum of $10,000 stood on deposit with the Canadian Bank of Commerce, New York on October 31st, 1921.

**Ontario Transmission Company Ltd., 1st Mortgage 5% Gold Bonds $1,630,000**

By resolutions of Directors and Shareholders of the Ontario Transmission Company Limited, the creation and issue of $2,000,000 of 5% gold bonds due May 1st, 1945 was authorized. Subsequently a Trust Deed in favor of the Toronto General Trusts Corporation securing such an issue upon all the assets of the Company was executed under date of August 16th, 1905, and bonds to the amount of $2,000,000 were sold. Up to October 31st, 1921, $370,000 of bonds had been redeemed out of Sinking Fund payments, leaving a balance outstanding on that date of $1,630,000.

By agreement dated April 20th, 1910, the Ontario Power Company of Niagara Falls guaranteed payments of both principal and interest of the bonds. On June 11th, 1910, the Ontario Transmission Company Limited agreed to make Sinking Fund payments of $30,000 per annum in respect of the bonds, and the Ontario Power Company obligated itself to pay the same if the Transmission Company failed to meet them or any of them when payable. Payment of these bonds is guaranteed by the Province of Ontario.

## Hydro-Electric Power Commission of Ontario—Advances

| | | |
|---|---|---|
| Re 6% 1941 bonds issued by the Commission | $3,200,000 00 | |
| Interest accrued thereon | 67,856 16 | |
| | | $3,267,856 16 |

To provide for the retirement of $2,753,000 of 6% second mortgage bonds of the Power Company which matured on July 1st, 1921 and were payable in New York, the Commission on June 24th, 1921 sold debentures of its own issue guaranteed by the Province of Ontario bearing interest at the rate of 6% and maturing in 1941 to the amount of $3,200,000. The discounts met with on such sale amounted to $156,480. Under an agreement dated June 22nd, 1921 between the Commission and the Power Company the latter agreed to pay interest on the debentures as the same falls due, half yearly, and also to pay to the Commission—yearly—a Sinking Fund of 1% of the par value of the bonds. This agreement further provides that all moneys received by the Commission in respect of such Sinking Fund payments shall be invested by the Commission in the securities of the Province of Ontario—also all interest accruing thereon—and that such securities shall be deposited by the Commission with the Canada Trust Company at their office in the City of Toronto as security for and to be applied in payment of, the debentures of the Commission.

**Re Construction of Third Pipe Line $3,515,094.93**

This amount represents cash advances made by the Commission to the Power Company up to October 31st, 1921 in connection with the construction by the Power Company of the third pipe line to its works. Provision for repayment to the Commission of such advances commenced in the last fiscal year at a rate sufficient to repay the borrowings within thirty years from November 1st, 1920. The amount provided out of revenue of the Power Company in the year ending October 31st, 1921 was $63,271.71. Interest on the above mentioned advances is being paid by the Power Company to the Commission at the rates prevailing at the time the third pipe line was constructed.

**Accrued Interest on $8,000,000 bonds issued by the Commission—$80,090**

Revenues of the Power Company are charged with the yearly interest, $320,000 on the $8,000,000 bonds issued by the Commission to cover the purchase price of the capital stock of the Power Company. The above amount, $80,000, represents the accrued portion of such interest for the period between the last interest date, August 1st, 1921 and October 31st, 1921.

## Accounts Payable and Accrued Charges $132,719.40

These represented liabilities of $132,719.40 due by the Power Company as on October 31st, 1921 in respect of current accounts chargeable to the operation and maintenance of its works.

## Reserve set aside to cover claims made by the Toronto Power Company and the Queen Victoria Niagara Falls Park Commission, also for contingencies $418,233.63

The above amount comprises:

| | | |
|---|---|---|
| (a) | Reserve to cover claims in respect of power supplied by the Toronto Power Company | $26,244 75 |
| (b) | Reserve to cover claims of the Queen Victoria Niagara Falls Park Commission in respect of additional water rentals to October 31st, 1921 | 275,000 00 |
| (c) | Reserve for contingencies that may be met with | 116,988 88 |
| | | $418,233 63 |

The sum of $26,244.75 stood provided on October 31st, 1921 as a reserve against such amount as should be found to be payable by the Ontario Power Company to the Toronto Power Company for power supplied by the latter to the former in the years 1918 and 1919.

According to a judgment of Mr. Justice Middleton of the Supreme Court of Ontario rendered in connection with litigation between the Toronto Power Company and the Ontario Power Company in respect of the amount to be paid for such power, it was held that the Ontario Power Company must pay for power taken between March, 1918 and February, 1919 at rates quoted in a five-year contract between the Companies bearing date October 15th, 1915, but only to the extent of the output of one generator (10,000 kilo volt amperes) and that the balance of the power taken in such period was to be regarded as having been furnished by the Toronto Power Company to the Ontario Power Company on the order of the Power Controller for the Dominion of Canada. Concluding the judgment was a statement to the effect that in view of the findings the accounts relative to the claim made by the Toronto Power Company should be recast. A recast made by Engineers of the Ontario Power Company showed an amount due of $26,244.75. The Toronto Power Company has given notice of appeal of the judgment, which appeal, to October 31st, 1921, had not been heard.

Certain negotiations have been entered into between the Hydro-Electric Power Commission and the Toronto Railway Company relative to the purchase by the former of the undertakings of the Toronto Power Company and its subsidiary companies. In such negotiations it has been agreed that if purchase of the physical assets of the Toronto Power Company and its subsidiaries shall be effected by the Hydro-Electric Power Commission, the claims of the Toronto Power Company against the Ontario Power Company in respect of power delivered in 1918 and 1919 shall be settled by the payment of the amount set out in the judgment handed down by Mr. Justice Middleton, and that the right of the Toronto Power Company to appeal from such judgment shall be waived.

In the year 1920 judgment was rendered in an action by the Attorney-General of Ontario and the Queen Victoria Niagara Falls Park Commission against the Toronto Power Company relative to rentals to be paid by the Toronto Power Company in respect of the use of water taken from the Niagara River, and such judgment required the payment by the Toronto Power Company to the Parks Commission of additional rentals beyond those theretofore paid. The judgment affects the amount of rentals payable by the Ontario Power Company during its whole period of operations. The Engineers of the Ontario Power Company have computed the additional rentals payable for the periods between 1906 and October 31st, 1921 as $275,000, and of such amount $188,658.77 (covering the period from 1906 to August 1st, 1917) has been treated as collectible from J. J. Albright, Esq., representing the former owners of the Power Company, while $51,404.05 (covering the period August 1st, 1917 to October 31st, 1920) has been charged against the surplus of the Power Company and $34,937.18 against the operations for the fiscal year ending October 31st, 1921.

Reserves against contingencies which may be met with have been provided to the extent of $116,988.88.

### Reserves for Sinking Funds

(a) On $8,000,000 bonds issued by the Commission to cover purchase price of Capital Stock of the Power Company $100,000 00

Creation of a Sinking Fund sufficient with interest added at 4% per annum to retire—at maturity—the $8,000,000 bonds issued by the Commission in purchase of the capital stock of the Ontario Power Company was commenced as of date November 1st, 1920. The Sinking Fund instalment provided in the year ending October 31st, 1921 was charged against the revenues of the Power Company.

(b) On cash advances re Construction of third pipe line $63,271 71

Creation of a Sinking Fund for the repayment of the advances of the Commission in connection with the construction of the third pipe line to the works of the Power Company was commenced in the fiscal year ending October 31st, 1921. The annual Sinking Fund instalments to be provided are calculated upon a basis permitting full repayment of such advances within thirty years from November 1st, 1920. The instalment paid in 1921 was charged against the revenues of the Power Company.

### Provision for Accrued Sinking Funds $21,315.05

This item represents the proportionate amount of Sinking Funds which had accrued but were not payable as at October 31st, 1921 in respect of—

| | | |
|---|---|---|
| (a) | The 5% gold bonds of the Ontario Transmission Company, Limited.. | $10,005 46 |
| (b) | The 6% 1941 bonds of the Commission issued for the purpose of retiring the 1921 bonds of the Power Company..... | 11,309 59 |
| | Total..... | $21,315 05 |

## Reserves for Renewal of Plant, Equipment and Transmission Lines $1,498,607.36

To 31st October, 1921 the amount to the credit of the reserves for renewal of plant, equipment and transmission lines of both Companies was $1,498,607.36 and had been provided in the manner following—

| | | |
|---|---|---|
| (a) | By transfer of the amounts standing to the credit of renewal and other reserve accounts of the Companies on August 1st, 1917, the date of their purchase by the Commission | $880,833 35 |
| (b) | By provision made in the two fiscal years ending October 31st, 1921 for the renewal of plant, equipment and transmission lines, which provision was charged against the revenues of the Companies | 771,313 13 |
| | Total | $1,652,146 48 |

| | |
|---|---|
| As against which expenditures on account of replacements and renewals made in the two fiscal years ending October 31st, 1921 amounted to | 153,539 12 |
| Leaving a balance to the credit of the account of | 1,498,607 36 |

For the reason mentioned in my previous reports no provision for the renewal or depreciation of the planti equipment and transmission lines of the Companies was made in the periods between August 1st, 1917 and October 31st, 1919. In the last two fiscal years the rates of provision allowed for renewals and depreciation were as follows:

(a) In respect of the Ontario Power Company—at the rate of 1.85% per annum on the depreciable plant.
(b) In respect of the third pipe line and the hyraulic and generating equipment used in connection therewith—at the rate of 2.85% per annum.
(c) In respect of the Ontario Transmission Company—at the rate of 3% per annum on all depreciable property.

## Surplus $59,197.03

Subject to the contingent liability hereinafter mentioned, the surplus funds of the Companies amounted on October 31st, 1921, to $59,197.03.

## Contingent Liability

The American Cyanamid Company is the holder of a contract under which the Ontario Power Company is obligated to supply it with upwards of 26,000 h.p. per annum at the price of $10.50 per h.p.; such supply of power having been interrupted at various times during 1918 and 1919. The American Cyanamid Company contends that it thereby suffered material damages. The Ontario Power Company claims that such interruptions in the power supply were made under authority of the Dominion Power Controller under which circumstances it repudiates all liability.

## Results of Operations

Attached hereto as Schedule 23 is a combined revenue and expenditure account of the Ontario Power Company and the Ontario Transmission Company for the fiscal year ending October 31st, 1921 and such account indicates that after payment of the costs of power purchased, of operating expenses, maintenance, bond and other interest and providing the sum of $385,814.69 for renewal and equipment of the plant and works of the Companies, the revenues of the Ontario Power Company exceeded costs of operation by $362,456.46.

| | |
|---|---|
| To such operating surplus of | $362,456 46 |
| was added | |
| (a) Provision previously made for claim of the Toronto Power Company in excess of amount found to be payable under judgment of Mr. Justice Middleton | 193,564 18 |

| | | | | |
|---|---|---|---|---|
| (b) | Surplus arising by redemption in 1921 of bonds and debentures of the Companies out of revenue—less yearly provision required to be made for redemption of such bonds | | | $65,429 46 |
| (c) | Surplus carried forward in the accounts of the Company from October 31st, 1920 | | | 103,320 08 |
| | Making a total of | | | $724,770 18 |

which was applied as follows:

| | | | | |
|---|---|---|---|---|
| (1) | Provision for additional water rentals payable to the Queen Victoria Niagara Falls Park Commission for the period August 1st, 1917 to October 31st, 1920 | | $51,404 05 | |
| (2) | Provision for Sinking Funds:— | | | |
| | (a) On $8,000,000 bonds issued by the Commission to cover the purchase price of the Capital Stock of the Power Company | $100,000 00 | | |
| | (b) On 6% 1941 bonds to the amount of $3,200,000 issued by the Commission for the purpose of retiring the 1921 bonds of the Power Company | 11,309 59 | | |
| | (c) On cash advances by the Commission for the construction of the third pipe line | 63,271 71 | | |
| | | | $174,581 39 | |
| (3) | Provision for payment of interest coupons due February 1st and August 1st, 1921 on the $8,000,000 bonds issued by the Commission to cover the purchase price of the Capital Stock of the Power Company | $320,000 00 | | |
| | American Exchange on remittances to pay such interest | 39,587 80 | | |
| | Interest accrued but not yet payable on the above bonds for the three months ending October 31st, 1921 | 80,000 00 | | |
| | | | $439,587 80 | |
| | | | | $665,573 15 |
| | Leaving a surplus as of date October 31st, 1921 on the books of the Company of | | | $59,197 03 |

This surplus is subject to reduction by the amount of such liability, if any, as the Company may be under in respect of the contingent claim hereinbefore referred to.

## General Remarks

The Officers of the Ontario Power Company of Niagara Falls as of date October 31st, 1921 were:

| | |
|---|---|
| Sir Adam Beck | President. |
| Hon. D. Carmichael | First Vice-President. |
| Fred R. Miller | Second Vice-President. |
| W. W. Pope | Director and Secretary. |
| F. A. Gaby | Director and Chief Engineer. |
| J. W. Gilmour | Director and Treasurer. |
| W. G. Pierdon | Director and Accountant. |

while those of the Ontario Transmission Company, Limited, were:

| | |
|---|---|
| Sir Adam Beck | President. |
| Hon. D. Carmichael | First Vice-President. |
| Fred R. Miller | Second Vice-President. |
| W. W. Pope | Director and Secretary. |
| F. A. Gaby | Director and Chief Engineer. |
| J. W. Gilmour | Director and Treasurer. |

all of whom are members or officers of the Hydro-Electric Power Commission of Ontario. With the exception of the First and Second Vice-Presidents of the Ontario Power Company, to whom remuneration at the rate of $2,000 per annum is paid for their services as Directors, no remuneration is paid to the Directors of the Companies for their services as such, but the President, Secretary, Chief Engineer, Treasurer and Accountant are each paid an annual salary by the Ontario Power Company.

Under an agreement dated April 20th, 1919, the undertakings of the Ontario Transmission Company, Limited, are leased to the Ontario Power Company of Niagara Falls for a period of forty years in consideration of the payment by the Power Company to the Transmission Company of a rental of $2.50 per annum for each electrical horse power transmitted over the lines of the Transmission Company or at the rate of 50c. per thousand kilowatt hours if the energy be measured in kilowatt hours, with the provision that the rental so to be paid shall not in any year be less than the amount required by the Transmission Company to pay interest on its bonds, taxes and costs of operation and administration. Under another agreement dated April 20th, 1910, the Power Company is obligated to pay the Sinking Fund to be met by the Transmission Company should the latter make default in respect of the same.

The undertakings of both Companies are operated by Officers and employees of the Hydro-Electric Power Commission of Ontario and all operating expenses are paid by the Commission, which periodically is reimbursed in the amount of the same by the Power Company. Included in the operating expenses charged to the Companies are proportions of the overhead and office expenses of the Commission which are assessed against the Companies in manner similar to that in which they are distributed between the different departments of the Commission. Revenue for power sold and rental is received direct by the Ontario Power Company of Niagara Falls and applied to the payment of operating expenses, water power rentals, interest on bonds and Sinking Fund payments. An agreement has been executed between the Power Company and the Commission relative to the payment from time to time by the Commission of the operating costs of the Power Company and the periodical reimbursement to it of the same.

## THUNDER BAY SYSTEM

### Scope of System

The Thunder Bay System is comprised of two parts—

(a) The original System constructed in 1910, and consisting of a wood pole line from a junction point on the transmission lines of the Kaministiquia Light, Heat and Power Company, to the City of Port Arthur, and a distributing station erected in connection therewith. Up to December 20th, 1920, the supply of power of this System was obtained from the Kaministiquia Light, Heat and Power Company, with which the Commission had a contract.

(b) A Power development at Cameron's Falls on the Nipigon River, construction of which was commenced in 1918, and completed in December, 1920, to an extent permitting delivery of a limited amount of power to meet the requirements of the City of Port Arthur. It is stated that to the extent presently completed the development has a generating capacity of from 25,000 to 27,000 horse power and with the installation of additional units at a later date it is expected to be capable of generating a maximum load of 75,000 horse power.

The conditions of affairs relative to the original System and the new development are as follows:

### Original System

The investment of the Commission in the transmission line and distribution station of the original System amounted as on October 31st, 1921, to $118,452.67 made up as follows:

| | |
|---|---|
| Transformer station | $88,976 21 |
| Transmission line | $29,476 46 |
| Total | $118,452 67 |

Operation of this line and station having been suspended in December, 1920, (when the contract with the Kaministiquia Company expired) no additions to them were made in the fiscal year ending October 31st, 1921.

The Commission reports that during the fiscal year ending October 31st, 1922, it expects to sell the transmission line and station to the City of Port Arthur at such a price as will return the investment of the Commission, less renewal, sinking fund and contingent reserves in the hands of the Commission or set aside in respect of the system. On such basis the City of Port Arthur would require to pay to the Commission—

| | | | |
|---|---|---|---|
| Investment in the system | | | $118,452 67 |
| Less: (a) | Sinking fund instalments paid to the Commission in respect of the System | $21,264 86 | |
| (b) | Reserves for the renewal of works of the system in the hands of the Commission | 41,302 22 | |
| (c) | Contingent Reserve Fund | 4,424 66 | |
| | | | 66,991 74 |
| | Leaving a balance to be paid by the City of Port Arthur of approximately | | $51,460 93 |

In view of such contemplated sale no amounts were charged in the cost of power delivered by the new development to the City of Port Arthur (in the fiscal year ending October 31st, 1921) in respect of sinking fund, renewal charges or contingent reserves on the investments of the Commission in the original system.

Interest for the year upon the investment of the Commission in the original System and all operating charges of such System for the period between November 1st and December 20th, 1920—including the cost of power purchased—are included in the costs of power charged to the City of Port Arthur for the year. The sum of $29,721.31 in the hands of the Commission on October 31st, 1921—and representing overpayments for power by the City of Port Arthur in respect of the operations of the original system—was applied by the Commission in part payment of the cost of power delivered from the works of the new development to the City of Port Arthur in the year.

### New Development (Nipigon)

According to information furnished by the Engineers of the Commission the Nipigon development, construction of which was commenced in 1918, has now a generating capacity of from 25,000 to 27,000 horse power, and with the installation of additional units at a later date it is expected to be capable of developing a maximum load of 75,000 horse power. During the fiscal year ending October 31st, 1921, upwards of 7,000 horse power was delivered by the development to the City of Port Arthur, while commencing May 1st, 1921 approximately 3,500 horse power was delivered to the Nipigon Fibre and Paper Company, Limited, under the terms of a contract dated October 1st, 1920.

Officers of the Commission expect that 12,000 horse power will be sold from the works in the fiscal year ending October 31st, 1922, and that such delivery will be increased to 25,000 horse power in 1923 and 30,000 horse power in 1924, in meeting the requirements of the City of Port Arthur (which has contracted to pay cost for power from the works) and by sales of power to pulp and paper mills on the Nipigon River and other undertaknga in the vicinities of Port Arthur and Fort William.

Under the terms of a contract dated October 10th, 1917, the City of Fort William has undertaken to purchase from the Commission

(a) All such power, in excess of that supplied to it under contract by the Kaministiquia Light, Heat and Power Company, as it should require in the years 1917 to 1926 and thereafter.

(b) Its full power requirements, and to pay for the same at the cost thereof to the Commission.

## Investment in Works

Expenditures of the Commission upon the Development Works on the Nipigon River amounted, to October 31st, 1921, and according to the accounts of the Commission, to $6,347,705.45, made up as follows:

| | | |
|---|---|---|
| On Generating Plant | $5,637,973 84 | |
| On Transmission Lines | 567,606 36 | |
| On Transformer Station | 142,125 25 | |
| A total of | | $6,347,705 45 |

of which there was disbursed—according to such records—in the year ending October 31st, 1921—

| | | |
|---|---|---|
| On Generating Plant | $2,123,703 06 | |
| On Transmission Lines | 115,477 02 | |
| On Transformer Station | 106,557 35 | |
| A total of | | $2,345,737 43 |

Details of these disbursements are shown in Schedule 8 hereto. Completion of the works now capable of generating and delivering approximately 25,000 horse power to 27,000 horse power will, in the opinion of Engineers of the Commission, require the expenditure of $733,968 in the fiscal year ending October 31st, 1922.

For the fiscal year ending October 31st, 1921, the sum of $1,996,700 was appropriated by the Legislature for the purposes of the Thunder Bay System, while, in addition, a Treasury Board Minute authorized further advances by the Province for the purposes of the system to the amount of $266,795.27. Sums to the total amount thereof, or $2,263,495.27 were paid over by the Province to the Commission, and such sums with $82,242.16 provided out of renewal and other reserve funds in the hands of the Commission to the credit of various power systems, were expended in the year—and on the works—in the manner set out in Schedules 4 and 8 hereto.

## Interest Adjustments

Under the provisions of Sections 15 (1A) and 23 of the Power Commission Act, the Commission is required to pay to the Province such rates of interest as the Province shall on its part pay for moneys advanced to the Commission. On such basis interest additions to the costs of construction of the Nipigon Works were to October 31st, 1921, made at the following rates:

(1) On the advances made in the fiscal year ending October 31st, 1918, at the rate of 6.188% per annum.

(2) On the advances made in the fiscal year ending October 31st, 1919, at the rate of 5.341% per annum.

(3) On the advances made in the fiscal year ending October 31st, 1920, at the rate of 6.2% per annum.

(4) On the advances made in the fiscal year ending October 31st, 1921, at the rate of 6.5% per annum.

On the assumption that the Province was and is prepared to accept interest at 5% per annum on all advances made by it to the Commission for the purposes of the Nipigon Works, the Commission reduced interest charges in respect of such advances and to October 31st, 1921, to conform with such rate. To give effect to such reduction the sum of $71,785.41 was deducted from the interest payment made to the Province on October 31st, 1921, while a further sum of $5,562.04 stands charged to Suspense account to be deducted from interest payments to be made to the Province in the fiscal year ending October 31st, 1922.

In view of the provisions of Sections 15 (1A) and 23 of the Act, if the basis adopted by the Commission in its accounts is to be made permanent and valid it is a question if legislative approval of the same is not necessary to be obtained.

Interest paid to the Province in respect of its advances for the purposes of the System amounted on the above basis and for the fiscal year ending October 31st, 1921, to $256,852.79, which amount, together with interest of $1,598.85 on the borrowings from the renewal and other reserve funds of the Commission—a total of $258,451.64—was charged as follows:

| | | | |
|---|---|---|---|
| (1) | To Costs of Construction— | | |
| | On the Generating Plant, Stations and Lines..... | $94,717 59 | |
| | **Less:** An amount sufficient to reduce the interest capitalized to a basis of 5% per annum in the period prior to October 31st, 1920..... | 19,827 87 | |
| | | | $74,889 72 |
| (2) | To Interest Suspense Account— the difference between interest at the rates paid by the Province and at the rate of 5% per annum on the investments in lines and stations— | | |
| | for the period prior to October 31st, 1920..... | 2,689 32 | |
| | for the year ending October 31st, 1921..... | 2,872 72 | |
| | | | 5,562 04 |
| (3) | To the Costs of Operation— | | |
| | (a) One-half of the total interest charged (at 5% per annum) on the investment in the new development lines and stations for the broken period between December 21st, 1920, and May 31st, 1921, during which period both construction and operations were being carried on..... | 56,602 61 | |
| | (b) Interest at 5% per annum on the amounts invested in the new development lines and stations (excepting the permanent dam which was under construction and not in operation) for the period between June 1st, 1921, and October 31st, 1921..... | 116,007 67 | |
| | (c) Interest at 4.55% per annum on the capital invested in the original lines and stations (over which the power was taken from the Kaministiquia Company for delivery to the City of Port Arthur) for the full year ending October 31st, 1921..... | 5,389 60 | |
| | | | 177,999 88 |
| | A total of..... | | $258,451 64 |

Distribution of the charges as between the Costs of Capital Constructions and the Costs of Operations, in the manner above set out, has been adopted by the Commission as a fair and equitable allocation of interest charged for the fiscal year ending October 31st, 1921. With interest charged on the basis of 5% the costs of construction of the works stand reduced by $40,207.77 and the costs of operation of the System for the year ending October 31st, 1921 by $37,139.68 as compared with the amounts which would have been chargeable had interest been included at the higher rates hereinbefore mentioned.

### Reserves for Renewal of Works

With construction of Nipigon Works incomplete and the operations thereof conducted on a limited scale in the fiscal year ending October 31st, 1921, no amounts were set aside or charged in such period as part of the cost of power delivered from the works to the City of Port Arthur or against contracts with power customers in respect of renewal charges.

### Reserves for Sinking Funds

With construction of the Nipigon Works incomplete and operations thereof conducted on a limited scale, no amounts were set aside in the fiscal year ending October 31st, 1921, and charged into the cost of power in respect of sinking funds to meet the capital invested in such works. Under the terms of the contract between the City of Port Arthur and the Commission, Sinking Fund instalments

to be included in the cost of power from the Nipigon works are to be those which will be sufficient to repay the cost of the works within forty years, instead of thirty years as is required generally under the terms of Section 23 of the Power Commission Act.

## Contingent Funds

With construction of the Nipigon Works incomplete and operations thereof conducted on a limited scale, no amounts were set aside in the fiscal year ending October 31st, 1921—and charged into the costs of power—in respect of "Contingent Funds".

## Results of Operations for Year

Operating and Revenue account of the system as shown by the books of the Commission for the year ending October 31st, 1921, is attached hereto as Schedule 35. Operating costs for the period—on such basis—amount to $236,499.79

including

(a) Costs of power purchased and all operating and administration expenses of the original System for the period between November 1st and December 20th, 1920.

(b) Costs of operation and administration of the Nipigon system for the period between December 20th, 1920 and October 31st, 1921.

(c) Interest charges to the amount of $177,999.88 as determined on the bases hereinbefore mentioned.

but excluding

(d) Any allowances for renewal of works, sinking funds or contingent funds in respect of the Nipigon development,

Against such costs of operation—computed on the bases mentioned—the revenue of the System for the period amounted to ..... $217,790 96

including

(e) Receipts from the Nipigon Fibre and Paper Company, Limited, for power supplied to it under the terms of a contract dated October 1st, 1920.

(f) Receipts for power delivered to the City of Port Arthur at an interim rate of $25 per h.p.; the sum of $29,721.31 remaining in the hands of the Commission in respect of overpayments for power by the City of Port Arthur to the original system, having been applied in part payment thereof.

Leaving a deficiency of..... $18,708 83

which deficiency must be made good by the City of Port Arthur or provided out of the future revenue of the system.

The City of Port Arthur having executed a new contract in May, 1917 relative to the purchase by it of power from the Nipigon Works, the Commission is in my opinion authorized under the provisions of Section 23 of the Power Commission Act to relieve the City from the payment of any Sinking fund instalments in respect of the cost of the Nipigon works for a period of five years from December 20th, 1920. Under the provisions of Section 6 (c) of the Power Commission Act, also, the Commission was permitted but not required to include a charge for Contingent Funds in the costs of power delivered to Port Arthur in the year. The Commission was within its powers—therefore—in excluding such charge from the costs of power for the year. In respect of the exclusion of all charges for the renewal of works the attitude adopted by the Commission would appear to be subject to but slight objection, having regard to the fact that the works were operated to a limited extent only in the year, and at a time when they were in course of construction and incomplete.

## SEVERN SYSTEM

### Scope of System

The Severn System supplies power to Midland, Penetang, Alliston, Collingwood and certain other municipalities and private corporations operating in that vicinity and is comprised of a development plant situated on the Big Chute on the Severn River, together with wood pole lines and distributing stations connected therewith. Power generated at the development works at the Big Chute amounted in the year ending October 31st, 1921 to approximately 4972 horse power while, in addition, the System purchased about 423 horse power from the Wasdell System and 46 horse power from the Eugenia System.

### Investment in Works

Capital invested in the works of the System to October 31st, 1921 was as follows:

| | | |
|---|---|---|
| In power development | | $652,252 43 |
| " wood pole lines | | 569,977 42 |
| " distributing stations | | 184,563 97 |
| | | $1,406,793 82 |
| In rural lines (under construction) | | 53 42 |
| Total | | $1,406,847 24 |

Expenditures in respect of the same during the year ending October 31st, 1921 amounted to—

| | |
|---|---|
| Upon power development | $2,485 04 |
| " wood pole lines | 17,720 82 |
| " distribution stations | 5,313 52 |
| " rural lines | 53 42 |
| Total | $25,572 80 |

details of which are set out in Schedule 9 hereto.

For the fiscal year ending October 31st, 1921, the sum of $80,000 was appropriated by the Legislature for the purposes of the System, of which $25,000 was requisitioned by, and paid over, to the Commission in the year. The whole of such advances by the Province, $25,000, together with $572.80 expended by the Commission out of renewal and other reserve funds belonging to the System—a total of $25,572.80—was invested in the works of the System in the manner set out in Schedules 4 and 9.

Expenditures on works in course of construction and on betterments and extensions proposed to be made—with rural lines to be constructed—will, it is estimated by Engineers of the Commission, amount to $125,000 in the fiscal year ending October 31st, 1922.

### Reserve for the Renewal of Works

Reserves for the renewal of the works of the Severn System are provided by an annual charge of 2¾% on the capital invested in the works, with interest added thereto at the rate of 4% per annum on the balances remaining from time to time to the credit of the account; this provision being equivalent to a renewal rate of approximately 4¼% on the straight line basis. The charges so made have been included as part of the cost of power to the municipalities receiving same since the dates when such municipalities first began to take power from the Commission. Reserves for renewals of lines serving Companies under contract with the Commission have also been provided from the dates of commencement of the use and operation of such lines.

To October 31st, 1921 the accumulated amounts set aside for such reserves amounted, with interest thereon, to $235,248.10, as against which there had been expended upon renewals made to that date $7,900.89, leaving a balance to the credit of the account of $227,347.21. A statement showing the total provisions up to October 31st, 1920 and the expenditures to cover renewals to that date; also the amount provided in the fiscal year ending October 31st, 1921 and the expenditures made to meet renewals in that year, appear as Schedule 45 hereto.

### Sinking Funds

As empowered under the provisions of Section 23 of the Power Commission Act, the Commission relieved all municipalities on the System from payment of Sinking Fund instalments for a period of five years from the date when they began to take power from the System.

Collection of payments to be made on Sinking Fund Account by six municipalities remain thus deferred on October 31st, 1921, while costs of power charged to 11 municipalities which had been operating for five years or more includes sinking fund instalments. Sinking funds have also been accumulated in respect of works and equipment serving Companies under contract with the Commission since the dates when such Companies began taking power. The total Sinking Fund thus accumulated to October 31st, 1921 in respect of the Severn System amounted to $59,961.22, as shown in detail on Schedule 44 attached hereto.

### Distribution of Capital Cost between Municipalities

An apportionment of the capital cost of the works of the System to determine the amount which has to be supported by each municipality has, with variations in the amount of power supplied and the number of municipalities served, to be made in each year. Details of such apportionment for the year ending October 31st, 1921 are shown on Schedule 42 attached.

### Results of Operations

A combined Operating and Revenue account of the System for the year ending October 31st, 1921, is attached hereto as Schedule 41. Revenue amounted to $191,612.13 as against which costs of power, including provisions for renewals, sinking funds and contingencies, were $212,131.22. Costs exceeded receipts therefore by the sum of $20,519.09, which amount was attributable to underpayments for power by twelve municipalities to the extent of $24,829.65 and overpayments for power to the extent of $4,310.56 by five municipalities (see Schedule 41 and 42 hereto).

To October 31st, 1921, four municipalities on this System had overpaid for power delivered to them to that date to the extent of $2,705.54, while thirteen municipalities were indebted to the Commission to the sum of $56,175.48 in respect of power supplied but not fully paid for.

During the year the municipality of Waubaushene paid to the Commission the sum of $25.63 to cover the amount owing by it in respect of power underpaid for to October 31st, 1920, while in the year $15,458.81 was repaid to the municipalities in the manner following to cover overpayments for power supplied to them to October 31st, 1920—

(a) By cash payments to the Municipalities.....
(b) By purchase by the Municipalities at par of bonds of the Commission issued in connection with the Guelph Radial Railway.
(c) By amounts transferred to pay (in full or in part) current power bills owing by the municipalities to the Commission.

Under Section 23—A of the Act, the Commission may, from time to time during the first three years after any municipality shall first begin to take power, extend the time for payment of the sums payable by it or any part thereof. Of

the 17 municipalities taking power from the Severn System two of them which have been operating for more than three years, underpaid for power supplied to them up to October 31st, 1920, and also underpaid for the power taken in the fiscal year ending October 31st, 1921 (see Schedule 43).

In the fiscal year ending October 31st, 1921 the Severn System purchased power from—

(a) The Wasdell System to the extent of 423 horse power at the cost of generation and transmission, which amounted to $29.23 per horse power.

(b) From the Eugenia System 46 horse power at $25 per horse power.

and the amounts paid for such power purchased was included in the costs of power supplied to the municipalities on the Severn System.

By the use of a tie-line connecting the Severn System with the Eugenia System either system may draw from the other, power to meet its demands in cases of emergency. In this way each of the two Systems acts as a "stand by" to the other system. In the fiscal year ending October 31st, 1921, power was at times drawn by the Severn System from the Eugenia System and at other times by the Eugenia System from the Severn System, with the net result that the Severn System received on an average 46 horse power (above mentioned) more than it delivered to the Eugenia System. For the mutual benefit obtained from the use of the tie-line the two systems were required to pay the maintenance expenses, interest charges and provisions for renewals, contingencies and sinking fund in connection with such tie-line, in proportion to the aggregate quantities of power delivered to the municipalities and private customers on each system.

### Reserves for Contingencies

On October 31st, 1921, the sum of $7,128.08 stood at the credit of the Reserves for Contingencies account as a provision against unexpected losses, and such sum had been accumulated out of amounts charged to the municipalities as part of the cost of power delivered to them. Details of the account, including amounts provided and expended in the year, are set out in Schedule 46 attached hereto.

## ST. LAWRENCE SYSTEM

### Scope of System

The St. Lawrence System consists of wood pole (low tension) lines and distributing stations constructed to provide Brockville, Prescott and certain smaller municipalities in that vicinity with power, a supply of which is purchased by the System from the Cedar Rapids Power Company. The Howard Smith Paper Mills, Limited, at Cornwall purchases its supply of power from the System at a flat rate per horse power. The amount of power distributed by the System in the fiscal year ending October 31st, 1921 was approximately 2640 horse power (exclusive of power delivered to the Cornwall Pulp and Paper Company—hereinafter referred to).

### Investment in Works

Capital invested in the works of the System to October 31st, 1921 amounted to:

| | |
|---|---|
| In wood pole lines | $462,694 68 |
| " transformer stations | 378,369 52 |
| " rural lines | 13,129 33 |
| A total of | $854,193 53 |

of which there was expended during the year ending October 31st, 1921

| | |
|---|---|
| On transmission lines | $98,982 32 |
| " transformer stations | 100,968 36 |
| " rural lines | 13,109 26 |
| A total of | $213,059 94 |

details of which are set out in Schedule 10 attached hereto.

For the fiscal year ending October 31st, 1921, the sum of $410,000 was appropriated by the Legislature for the purposes of the system and of this amount $215,000 was requisitioned by, and paid over, to the Commission. Out of the advances so made by the Province the Commission expended upon the construction of works $213,059.94, leaving a balance in its hands of $1,940.06, which amount is returnable to the Province.

Expenditures to be made in the fiscal year ending October 31st, 1922 upon completion of works in course of construction and upon extensions and betterments, with rural lines to be constructed, are estimated by the engineers of the Commission at $276,000.

## Reserves for the Renewal of Works

To October 31st, 1920 reserves for the renewal of works of the St. Lawrence System amounted to $70,820.40, such amount having been provided by an annual charge of 4% on the capital invested in the works, with interest added thereto at the rate of 4% per annum, making a provision equivalent to a renewal rate of approximately 5¾% per annum on a straight line basis.

On the advice of its Engineers the Commission during the fiscal year ending October 31st, 1921 reduced the renewals provision from 4% per annum to 3% per annum on the capital invested in the works, which latter rate, with interest added thereto at 4% per annum, is equivalent to approximately 4½% per annum on a straight line basis. The accounts of the Commission were revised so as to make the latter rate effective as from the commencement of operations in 1914, while the cost of power to the municipalities over the period was correspondingly reduced. On the amended basis the total sum available for renewals to October 31st, 1921 was $79,062.01, as against which expenditures to that date of $2,702.64 had been met, leaving a balance of $76,359.37, as shown on Schedule 51 hereto.

## Sinking Funds

As empowered under the provisions of Section 23 of the Act the Commission has relieved all municipalities on the System from payment of Sinking Fund instalments for a period of five years from the date they began to take power from the Commission. Collection of payments to be made on Sinking Fund account by 5 municipalities remain thus deferred as on October 31st, 1921, while costs of power charged to the remaining 5 municipalities which had been operating for five years or more, included Sinking Fund instalments. Sinking Funds have also been collected in respect of works and equipment serving Companies under contract with the Commission since the date when such Companies began taking power. The total of the Sinking Funds thus collected to October 31st, 1921 amounted, with interest thereon, to $15,197.50. (See Schedule 50 attached hereto).

## Distribution of Capital Costs between Municipalities

An apportionment of the capital costs of the works of the System to determine the amount which has to be supported by each municipality has, with variation in the amount of power supplied, and the number of municipalities served, to be made in each year. Details of such apportionment for the year ending October 31st, 1921 are shown on Schedule 48 attached.

## Results of Operations

Operating and Revenue account of this System for the year ending October 31st, 1921 is attached hereto as Schedule 47. Revenue amounted to $131,306.14, as against which costs of power, including provision for renewals, contingencies and sinking funds collectible, were $132,993.13. Costs exceeded receipts therefore by the sum of $1,686.99, which amount was attributable to underpayments for power to the extent of $7,993.97 by 6 municipalities and overpayments for power to the extent of $6,306.98 by 4 municipalities. (See Schedules 47 and 48)

A loss of $1,413 38 on the sale of power in the year to the Howard Smith Paper Mills was distributed over, and included in, the costs of power to the municipalities. Between 26th May and October 31st, 1921, the System furnished on an average approximately 1690 horse power to the Cornwall Pulp and Paper Company, Limited. After such power had been supplied, and when $1,000 had been received in part payment for it, the Company became financially embarrassed and there would—as at present—appear to be little, if any, prospect of the Commission realizing a balance due to it as of date October 31st, 1921, of $17,621.87. The costs of such power were accordingly included in the costs of operation of the system payable by the municipalities while no credit—as revenue—was taken for the $17,621.87 owing by the Cornwall Pulp and Paper Company, Limited.

As on October 31st, 1920, 5 municipalities then on the system had underpaid for power to the extent of $34,270.21. With the adjustment of the renewals reserve hereinbefore referred to, this indebtedness was reduced to the extent of $16,355.95, while in the past year cash remittances to the amount of $1,622.11 were received from 2 municipalities in further reduction of their indebtedness. With interest charges added on balances still owing and after application of overpayments and underpayments by the municipalities for power furnished in the fiscal year ending October 31st, 1921 all municipalities stood indebted to the Commission to the extent, in the aggregate, of $18,635.74. (See Schedule 49 attached).

## Reserves for Contingencies

To October 31st, 1921, $3,372.65 had been provided out of the revenues of the System to meet unexpected losses. Details of this account are set out in Schedule 52, which also shows the additional provisions made and the expenditures out of the account in the fiscal year ending October 31st, 1921.

## Rural Lines

As on October 31st, 1921, $13,129.33 stood invested in Rural Lines as follows:

| | | |
|---|---|---|
| (a) | Lines operated by the Town of Brockville | $10,586 50 |
| (b) | Lines in the District of Chesterville which are operated by the Commission | 505 78 |
| (c) | Lines in course of construction | 2,037 05 |
| | | $13,129 33 |

The Town of Brockville supplies the power, pays the operating cost and collects the revenue in respect of the rural lines operated by it and pays to the Commission interest and sinking fund on the capital invested therein. The sinking fund so paid in the fiscal year ending October 31st, 1921 was $190.56. On the lines operated by the Commission, after making provision for interest, renewals and sinking fund (to the amount of $4.55) a profit of $64.97 was realized. Details of the above are set out in Schedule 53 attached hereto.

## WASDELL SYSTEM

### Scope of System

The Wasdell System furnishes power to a small group of municipalities in the vicinity of the Commission's development plant at Wasdell Falls on the Severn River. The system is comprised of a development plant, together with wood pole (low tension) lines and distributing stations. The amount of power generated by the development works of the system in the year ending October 31st, 1921 was approximately 962 horse power, of which about 423 horse power was delivered to the Severn System over connecting lines. Capital invested in the works of the system to October 31st, 1921 was as follows—

| | | |
|---|---|---|
| In power development | $141,884 | 68 |
| " wood pole lines | 154,188 | 77 |
| " transformer stations | 26,909 | 62 |
| | $322,983 | 07 |
| " rural lines | 12,399 | 15 |
| A total of | $335,382 | 22 |

of which there was expended during the year ending October 31st, 1921

| | | |
|---|---|---|
| On power development | $124 | 62 |
| " transmission lines | 498 | 48 |
| " transformer stations | 694 | 54 |
| | $1,317 | 64 |
| " rural lines | 1,117 | 43 |
| A total of | $2,435 | 07 |

details of which are set out on Schedule 11 hereto.

For the fiscal year ending October 31st, 1921 the sum of $75,000 was appropriated by the Legislature for the purposes of the system and of such appropriation sums aggregating $25,000 were requisitioned by, and paid over, to the Commission. Out of such advances the Commission expended on works of the system $2,435.07 in the manner above set out, leaving $22,564.93 in its hands, which amount is returnable to the Province. (See Schedule 4).

Costs of completion of works in course of construction, of betterments and extensions proposed to be made, and of rural lines to be constructed in the fiscal year ending October 31st, 1922 are estimated by Engineers of the Commission at $120,000.

### Reserves for Renewal of Works

Up to October 31st, 1919 reserves for the renewal of works of the Wasdell System had been provided by an annual charge of 3½% on the capital invested in such works, with interest added thereto at the rate of 4% per annum, making a provision equal to a renewal rate of approximately 5% per annum on a straight line basis. On the advice of its Engineers the Commission, in the fiscal year ending October 31st, 1920, reduced the renewals charge from 3½% per annum to 2% per annum on the capital invested in the works, which latter rate, with interest added thereto at 4% per annum, is equivalent to approximately 3⅓% per annum on a straight line basis. The accounts of the Commission were revised so as to make the 2% rate effective as from the commencement of operations in 1914. Such rate was also applied in making provision for renewals in the fiscal year ending October 31st, 1921. On the amended basis the total sum available for renewals to October 31st, 1921 was $42,116.91, as against which expenditures to that date of $3,143.18 had been made, leaving a credit to the account of $38,973.73, as shown on Schedule 58.

### Sinking Funds

Under Section 23A of the Act the Commission has deferred the collection from all municipalities on the System of sinking funds over a period of five years from the date when they first began to take power from the Commission.

One municipality remained thus relieved from payment of sinking fund charges as part of the cost of power delivered to it in the year ending October 31st, 1921, while 5 municipalities which had been operating for more than five years stood charged with sinking fund instalments included in the cost of power to them. Sinking funds have also been collected in respect of works and equipment used in delivering power to the Severn System and to Companies under contract with the Commission since the dates when such System and Companies began to take power from the Wasdell System. The total provision for sinking fund to October 31st, 1921 was $11,169.51, as shown on Schedule 57.

### Distribution of Capital Cost

An apportionment of the capital cost of the works of the system so as to determine the amount which has to be supported by each municipality has, with variations in the amount of power supplied and the number of municipalities served, to be made in each year. Details of such distribution for the year ending October 31st, 1921 are contained in Schedule 55 hereto.

### Results of Operations

Operating and Revenue account of the System for the year ending October 31st, 1921 is attached hereto as Schedule 54. Revenue amounted to $44,577.67 as against which costs of power, including provision for renewals (at the amended rates before mentioned) sinking funds and contingencies were $42,392.18. Receipts exceeded costs therefore by $2,185.49, attributable to overpayments by 5 municipalities to the extent of $2,366.45 and underpayment by 1 municipality to the extent of $180.96 (See Schedules 54 and 55). In the year approximatey 423 horse power was supplied by the Wasdell System to the Severn System at cost which was approximately $29.23 per horse power. A loss of $2,315.10 met with in the year on sales of power to Companies was distributed over, and included in, the cost of power to the municipalities.

Under Section 23—A of the Act the Commission may, from time to time, during the first three years after any municipality shall first begin to take power from the Commission, extend the time for payment of the sums payable by it or in part thereof. Of the 6 municipalities in the Wasdell System, 5 have been operating for more than three years. All such 5 municipalities had underpaid for power to October 31st, 1920 but overpaid for power to small extents in the fiscal year ending October 31st, 1921. All 6 municipalities on the System were indebted to the Commission as on October 31st, 1921 to the extent, in the aggregate, of $19,117.39 (See Schedule 56).

### Contingency Reserves

As at October 31st, 1921, $240.64 stood at the credit of the Contingency Reserve Account, all of which was provided out of revenue in the fiscal year ending on that date (See Schedule 59 attached).

### Rural Lines

Capital invested in Rural Lines of the System to October 31st, 1921 was $12,399.15 (see Schedule 60) of which $1,117.43 was expended in the year as per details set out on Schedule 11 hereto. The Rural Lines of the System are operated by municipalities which supply power thereto through their local Commissions Such municipalities collect the revenue from the customers on these rural lines pay all operating costs and also pay to the Commission interest and sinking fund on the capital invested by it. The amount of interest and sinking fund so paid to the Commission in the fiscal year ending October 31st, 1921 was $963.25, of which $743.60 was for interest and $219.65 for sinking fund. The total sinking funds paid by the municipalities to the Commission to October 31st, 1921 was $588.38 which, with interest added at 4% per annum, amounted to $611.43, as shown on Schedule 60 hereto.

## EUGENIA SYSTEM

### Scope of System

The Eugenia System supplies power to Owen Sound, Chesley, Orangeville and other municipalities in the vicinity of the Commission's development plant at Eugenia Falls on the Beaver River. The System is comprised of the development plant together with wood pole (low tension) lines and distribution stations. The amount of power generated by the development works of the system in the year ending October 31st, 1921 was approximately 4698 horse power, of which upwards of 46 horse power was delivered to the Severn System over connecting lines.

### Investment in Works

The capital invested in the works of the System on October 31st, 1921 was as follows:

| | |
|---|---|
| In power development | $990,437 80 |
| " wood poles lines | 815,629 70 |
| " distributing stations | 240,500 87 |
| | 2,046,568 37 |
| " rural lines | 2,095 23 |
| A total of | $2,048,663 60 |

of which there was expended during the fiscal year ending October 31st, 1921

| | |
|---|---|
| Upon power development | $11,012 97 |
| " transmission lines | 88,168 89 |
| " transformer stations | 33,621 01 |
| | 132,802 87 |
| " rural lines | 400 62 |
| A total of | 133,203 49 |

details of which are set out in Schedule 12 hereto.

For the fiscal year ending October 31st, 1921 the sum of $200,000 was appropriated by the Legislature for the purposes of the System, and of such appropriations amounts aggregating $125,000 were requisitioned by and paid over to the Commission for the purposes of the System. The whole of such $125,000, together with $8,203.49, of renewal and other reserve funds belonging to the System was expended in the manner above set out.

Costs of completion of works in course of construction, of betterments and extensions proposed to be made, and rural lines to be constructed, in the fiscal year ending October 31st, 1922, are estimated by Engineers of the Commission at $160,000.

### Reserves for the Renewal of Works

Of $2,039,389.79 invested in works of the System which were in operation in the fiscal year ending October 31st, 1921, $324,988 represented the cost of—

| | |
|---|---|
| Properties acquired for flooded areas | $112,220 00 |
| Reinforced concrete dam | 188,857 00 |
| Earth filled dam | 23,911 00 |
| Total | $324,988 00 |

which works are of such a character that in the opinion of Engineers of the Commission Reserves for Renewals to be set up in respect thereof are not necessary. On the remainder of the investments in works of the system, reserves for renewals are provided by an annual charge of 2 3/4%, with interest added thereto at the rate

of 4% per annum on the balances to the credit of the account, which provision is equivalent to a rate of approximately 4 ¼% per annum on a straight line basis. All municipalities have been charged with their shares of the provisions for renewals from the dates when they first began to take power from the system. Reserves for renewals in respect of lines serving companies have also been provided as from the date of commencement of operations of such lines.

On Schedule 65 is shown the amount of the reserves provided and the expenditures charged there-against up to October 31st, 1920, also the reserves set up and expenditures for renewals in the year ending October 31st, 1921, on which latter date there remained to the credit of the account $181,830.21.

### Sinking Funds

As empowered under the provisions of Section 23 of the Act, the Commission has relieved all municipalities on the System from payment of sinking fund instalments for a period of five years from the date when they first began to take power from the system.

In the fiscal year ending October 31st, 1921, 6 municipalities which have been operating for more than five years were required to pay sinking fund as part of the cost of power delivered to them in the year, while 17 municipalities were charged with sinking fund but were relieved from the actual payment thereof until such time as they had been operating for a full period of five years. Sinking fund so paid by municipalities to October 31st, 1921 amounted to $11,622.58, while sinking funds accumulated in respect of works and equipment serving companies under contract, since the dates when such companies began to take power, amounted to $1,533.96, making a total sinking fund provision as at October 31st, 1921 of $13,156.54.

### Distribution of Capital Cost between Municipalities

An apportionment of the capital costs of the works of the system to determine the amount which has to be supported by each municipality has, with variations in the amount of power supplied and the number of municipalities served, to be made in each year. Details of such apportionment for the year ending October 31st, 1921 are set out in Schedule 62.

### Results of Operations

Operating and Revenue Account of the System for the year ending October 31st, 1921 is attached hereto as Schedule 61. Revenue amounted to $210,180.30 as against which the costs of power—including provision for renewals, sinking funds and contingencies—were $232,319.51. The excess of costs over receipts of $22,139.21 was attributable to underpayments for power by 13 municipalities on the System to the extent of $32,913.89 and overpayments for power by 10 municipalities to the extent of $10,774.68. A statement of the amounts underpaid or overpaid by each municipality on the system for power supplied to it in the year is set out in Schedule 62 attached, while a statement of the accumulated underpayments and overpayments for power by each municipality on the system to October 31st, 1921 is attached as Schedule 63.

Under Section 23—A of the Act the Commission may, from time to time during the first three years after any municipality shall first begin to take power from the Commission, extend the time for payment of the sums payable by such municipality or any part thereof. Of 23 municipalities taking power from the Eugenia System 7 had to October 31st, 1920 been operating for more than three years, had underpaid for power supplied to them up to that date and continued to do so in the fiscal year ending October 31st, 1921 (See Schedule 63).

By the use of a tie-line connecting the Severn System with the Eugenia System either System may draw from the other, power to meet its demands in cases of emergency. In this way each of the two systems acts as a "stand by" to the

other system. In the fiscal year ending October 31st, 1921 power was at times drawn by the Severn System from the Eugenia System and at other times by the Eugenia System from the Severn System, with the net result that the Severn System received on an average 46 horse power more than it delivered to the Eugenia System and paid for such power at the flat rate of $25 per horse power. In addition the Severn System, for the benefit obtained from the use of the tie-line, was required to pay its share of the maintenance expenses, interest charges and provisions for renewals, contingencies and sinking funds, in connection with such tie-line apportioned between the two systems on the basis of the aggregate power loads of each system.

### Reserves for Contingencies

The balance to the credit of Reserves for Contingencies Account—held as a provision against unexpected costs and losses—amounted on October 31st, 1920 to $13,430.94, and to this there was added in the fiscal year ending October 31st, 1921 the sum of $1,711.86—a total of $15,142.80—out of which there was charged $3,063.22 in respect of expenditures made in the year ending October 31st, 1921. A balance of $12,079.58 remained to the credit of the account as at October 31st, 1921 as a provision against future contingencies. (See Schedule 66.)

### Rural Lines

Capital invested in the Rural Lines of the System amounted to $2,095.23 (See Schedule 67) of which $400.62 was expended in the year ending October 31st, 1921. The Rural Lines of the System are operated by the municipalities which supply power to the same, pay all operating and maintenance costs and also pay to the Commission interest and sinking funds on the capital costs of the lines. The amount of interest and sinking funds so paid to the Commission in the fiscal year ending October 31st, 1921 was $142.99, of which $108.34 represented interest and $34.65 provision for sinking fund. Accumulated sinking funds paid to October 31st, 1921 in respect of the lines amounted to $144.71—as is shown on Schedule 67 attached.

## OTTAWA SYSTEM

### Scope of System

The Ottawa System furnishes to the City of Ottawa a supply of power, approximately 7654 horse power, which is purchased by the Commission under contract with The Ottawa and Hull Power and Manufacturing Company, Ltd. at $13.50 per horse power.

### Investment in Works

Capital invested in the works of the system to October 31st, 1921 amounted to $5,707.07 made up as follows.

| | | |
|---|---|---|
| Metering Equipment, etc. | $1,009 57 | |
| Rural Lines in course of construction in vicinity of Ottawa | 4,697 50 | |
| | | $5,707 07 |

Of this amount the whole of the cost, to date, of the construction of Rural Lines was expended in the fiscal year ending October 31st, 1921. (See Schedules 4 and 13.) No appropriation was made by the Legislature to cover capital construction on this System in the fiscal year ending October 31st, 1921 and the above mentioned expenditures of $4,697.50 were made by the Commission out of cash advances from the Province under appropriations for Miscellaneous Construction.

Rural Lines proposed to be constructed in the fiscal year ending October 31st, 1922 are expected by Engineers of the Commission to cost $60,000.

### Reserves for Renewal of Works

No reserves are provided for the renewal of works of the Ottawa System, such provision being unnecessary in the opinion of the Engineers of the Commission.

### Sinking Funds

Sinking fund provisions charged in the costs of power to the Ottawa System in the year ending October 31st, 1921 amounted to $18.18 which, with instalments paid to October 31st, 1920 and interest accretions, left a credit to the account as of date October 31st, 1921 of $88.62.

### Results of Operations

A combined Operating and Revenue statement for the year ending October 31st, 1921 is attached hereto as Schedule 68. The total costs of power, including provisions for interest and sinking fund, amounted to $104,087.62, the exact amount of which was paid by the City of Ottawa to the Commission in the year.

## MUSKOKA SYSTEM

### Scope of System

The Muskoka System furnishes power to Huntsville and Gravenhurst and to sundry power and light customers at Muskoka Falls. The System is comprised of a development plant situated at South Falls on the south branch of the Muskoka River, together with wood pole lines and distributing stations connected therewith. The amount of power generated by the development works of the System in the year ending October 31st, 1921 was approximately 1207 horse power.

### Investment in Works

Capital invested in the works of the System on October 31st, 1921, was as follows:

| | |
|---|---|
| In Power Development | $148,320 67 |
| " Wood Pole Lines | 54,313 44 |
| " Transformer Stations | 9,896 85 |
| A total of | $212,530 96 |

of which there was expended during the fiscal year ending October 31st, 1921

| | |
|---|---|
| Upon Power Development | $302 54 |
| " Transformer Stations | 111 15 |
| A total of | $413 69 |

details on which are set out in Schedules 4 and 14 hereto.

For the fiscal year ending October 31st, 1921 the sum of $10,000 was appropriated by the Legislature for the purposes of the System, and of this appropriation, sums aggregating $5,000 were requisitioned by and paid over to the Commission. Expenditures made thereout for the purposes of the System amounted to $413.69, as above set out, and on October 31st, 1921 the sum of $4,586.31 remained in the hands of the Commission, which amount is returnable to the Province. Costs of betterments proposed to be made in the fiscal year ending October 31st, 1922 are estimated by Engineers of the Commission at $5,000.

### Reserves for Renewal of Works

To October 31st, 1920 reserves for the renewal of works of the Muskoka System amounted to $28,826.30, which sum had been provided by an annual charge of 31/2% on the capital invested in the works, with interest added thereto at the rate of 4% per annum, making the provision equivalent to a renewal rate of approximately 5% per annum on a straight line basis. The reserves thus provided were included in the cost of power delivered to municipalities to that date.

On the advice of its Engineers the Commission during the fiscal year ending October 31st, 1921 reduced the renewals charge from 3½% per annum to 2½% per annum on the capital invested in the works, which latter rate with interest added thereto at 4% per annum, is equivalent to approximately 4% per annum on a straight line basis. The accounts of the Commission were revised so as to make the 2½% rate effective as from the commencement of operations in 1915, while the cost of power to the municipalities over the period was correspondingly reduced. On the amended basis the total sum available for renewals to October 31st, 1921 was $26,651.51, as against which expenditures to that date of $1,180.12 had been made, leaving a credit in the account of $25,471.39. (See Schedule 73.)

### Sinking Funds

Under Section 23 of the Act the Commission deferred the collection from both municipalities on the System of amounts payable by them in respect of sinking funds for the first five years of their operation.

Gravenhurst, which had been operating for more than five years, made payment in 1921 of a sinking fund instalment (amounting to $750.60) as part of the cost of power delivered to it in the year, but payment of sinking fund instalments by Huntsville stands deferred until after the expiration of five years from the date when it first began to take power from the Commission. (See Schedule 72.)

### Distribution of Capital Cost

An apportionment of the capital cost to determine the amount thereof to be supported by each municipality has, with variations in the amount of power supplied, to be made in each year. Statement covering such distribution for the year ending October 31st, 1921 is contained in Schedule 70.

### Results of Operations

Operating and Revenue Account for the year ending October 31st, 1921 is attached hereto as Schedule 69. Revenue amounted to $26,471.03 as against which costs of power, including provisions for renewals (at the revised rates already mentioned) contingencies and sinking fund were $27,172.94. Costs exceeded receipts therefore to the extent of $701.91 attributable to the fact that the municipality of Gravenhurst underpaid for power in the year to the extent of $1,588.59, while the municipality of Huntsville overpaid for power to the extent of $886.68 A statement of underpayments and overpayments by the municipalities for power supplied in the year ending October 31st, 1921 is set out in Schedule 70 hereto.

Attached as Schedule 71 is a statement showing the underpayments by the 2 municipalities on the System for power supplied up to October 31st, 1920; also the amounts credited to the municipalities with adjustment of renewal charges in the year, which in the case of Gravenhurst amounted to $1,671.83, and in the case of Huntsville to $6,582.68. With such credit the former indebtedness of Huntsville was converted into a credit of $1,914.35, of which $1,587.25 was repaid to the town of Huntsville by application of such sum in payment of power accounts owing to the Commission. Schedule 71 hereto attached also shows the net underpayment by Gravenhurst and the net overpayment by Huntsville for power supplied in the year ending October 31st, 1921 and the accumulated charge against Gravenhurst and the amount to the credit of Huntsville as of date October 31st, 1921.

Under Section 23—A of the Act, the Commission may, from time to time, during the first three years after any municipality shall first begin to take power, extend the time for payment of the sums payable by such municipality or any part thereof. Both of the municipalities on this System have been operating for a period of more than three years and to October 31st, 1921 Huntsville, with the adjustment of the Renewals Reserve, had overpaid for power, while the municipality of Gravenhurst had underpaid for power in each of the years since commencement of operations.

### Reserves for Contingencies

The amount to the credit of the Contingency Reserves as on October 31st, 1921 was $1,911.14, including $393.48 provided out of revenue in the fiscal year ending on that date. No expenditures of a contingent nature were met with in the year.

## RIDEAU SYSTEM

### Scope of System

Rideau System supplies power to Smith Falls, Perth, Carleton Place and Lanark and is comprised of development plants at High Falls and at Carleton Place on the Mississippi River in the County of Lanark, with wood pole (low tension) lines and transformer stations connected therewith.

Under a contract bearing date January 25th, 1918, the System is obligated to purchase certain power from the Rideau Power Company, if available at that plant after the requirements of the Town of Merrickville have been taken care of. The initial supply to be taken by the system was 500 horse power per annum while the term of the contract is twenty years, and the price to be paid $14.00 per horse power. In the fiscal year ending October 31st, 1921 the system purchased approximately 363 horse power.

The supply of power to the system over and above that obtained under contract with the Rideau Power Company was to May 1st, 1920 provided by the development plant owned by the system at Carleton Place, but with completion in May, 1920 of the High Falls development plant, the power for the system was thereafter obtained therefrom. The Carleton Place development is being left available for operation when and so soon as the demands for power upon the system shall require it. The generating capacity of the High Falls plant is stated to be approximately 3,000 horse power and that of Carleton Place development 470 horse power. The average horse power supplied in the year by the system to municipalities, after correction of power factor, was 2132 horse power.

### Investment in Works

Capital invested in the works of the system to October 31st, 1921 amounted to

| | |
|---|---|
| In Power Developments | $756,284 88 |
| " Wood Pole Lines | 260,653 90 |
| " Distributing Stations | 57,065 67 |
| A total of | $1,074,004 45 |

in respect of which there was expended in the year ending October 31st, 1921

| | |
|---|---|
| Upon Power Development | $7,343 47 |
| " Wood Pole Lines | 27,051 66 |
| " Distributing Stations | 7,221 40 |
| A total of | $41,616 53 |

details of which are set out in Schedules 4 and 15.

For the fiscal year ending October 31st, 1921 the sum of $30,000 was appropriated by the Legislature for the purposes of the System and an additional $12,416.07 by Treasury Board Minutes, making a total of $42,416.07, the whole of which was advanced by the Province to the Commission. Expenditures on the works of the system in the year amounted, as above shown, to $41,616.53 and on October 31st, 1921 there remained in the hands of the Commission $799.54, which amount is returnable to the Province of Ontario.

Betterments and extensions proposed to be made to the System in the fiscal year ending October 31st, 1922 are expected by Engineers of the Commission to cost $50,000, while it is proposed to construct Rural Lines in that year at a cost of $50,000.

### Reserves for Renewal of Works

To October 31st, 1920 reserves for the renewal of works of the Rideau System amounted to $21,822.21, which sum had been provided by an annual charge of 2¼% per annum on the capital invested in the works, with interest added thereto at the rate of 4% per annum, making the provision equivalent to a renewal rate of 3½% per annum on a straight line basis. The reserves thus provided were included in the costs of power delivered to municipalities to that date. On the advice of its Engineers, the Commission, during the fiscal year ending October 31st, 1921 reduced the renewals charge from 2½% per annum to 1.85% per annum on the capital invested in the works, which rate with interest added thereto at 4% per annum, is equivalent to approximately 3¼% on a straight line basis. The accounts of the Commission were revised so as to make the 1.85% rate effective as from the commencement of operations in 1918, while the cost of power to the municipalities over the period was correspondingly reduced. On the amended basis, the total sum available for renewals to October 31st, 1921 was $38,472.98, as against which expenditures to that date of $107.51 had been made, leaving a credit to the account of $38,365.47, as shown on Schedule 78.

### Sinking Funds

As empowered under the provision of Section 23 of the Power Commission Act the Commission has deferred collection from all municipalities on the system of sums payable by them on sinking fund account over a period of five years from the date when they first began to take power from the system. To October 31st, 1921, none of the municipalities on the system had been operating for a period of five years and sinking fund instalments to be paid were therefore not included in the cost of power to that date.

### Distribution of Capital Cost

An apportionment of the capital cost of the works of the system to determine the amount which has to be supported by each municipality has, with variation in the amount of power supplied and the number of municipalities served, to be made in each year. Details of such apportionment for the year ending October 31st, 1921 are shown on Schedule 76.

### Results of Operations

Operating and Revenue Account for the year ending October 31st, 1921 is attached hereto as Schedule 75. Revenue amounted to $90,502.30 as against which the costs of power, including provisions for renewals and contingencies were $89,013.94. Receipts exceeded costs therefore by $1,488.36, which amount represented overpayments for power by the four municipalities on the system (See Schedules 75 and 76.)

Attached hereto as Schedule 77 is a statement showing—

(a) The underpayments or overpayments by municipalities for power supplied to October 31st, 1920.
(b) The amounts credited to the municipalities upon the adjustment of the Renewals Reserve.
(c) The cash received from one municipality and the refund made (by application against monthly power bills) to another municipality in the fiscal year ending October 31st, 1921.
(d) Interest credited or charged in the year on the account balances.
(e) The amounts credited to each of the municipalities representing the overpayments by them for power supplied in the fiscal year ending October 31st, 1921.
(f) The accumulated overpayments and underpayments for power supplied in the whole period of operations to October 31st, 1921.

### Reserves for Contingencies

The amount to the credit of the Reserves for Contingencies Account, as a provision against unexpected costs and losses, was on October 31st, 1920, $625.39, to which there was added in the year $557.92, making a total provision of $1,183.31 as on October 31st, 1921.

## BONNECHERE RIVER STORAGE SYSTEM

### Scope of System

On January 9th, 1912 the "Town of Renfrew" and the Commission entered into an agreement whereby the Commission was to build and put in operating condition a storage dam at the foot of Round Lake, bearing all the cost in connection with the construction of the dam and all outlay in connection with the purchase of the necessary land for flooding purposes. Under the Agreement the Town of Renfrew was to make annual payments to the Commission to cover—

(1) Interest at the rate of 4% per annum on the total capital cost.
(2) An annual payment sufficient to form in 30 years a sinking fund for the retirement of the total capital investment.
(3) The cost of operating the dam.
(4) The cost of maintaining the dam and keeping it in an operating condition.

The Commission could further require the Town of Renfrew to directly operate and maintain the dam and pay to the Commission annually such sums as were necessary to meet interest and sinking fund charges.

On April 2nd, 1917 the Town of Renfrew and the Commission entered into a second agreement whereby the Commission undertook to build a storage dam at the outlet of Golden Lake. Under this agreement the Town of Renfrew obligated itself to pay annually, in monthly amounts, to the Commission—

(1) Sinking Fund instalments sufficient to retire the capital cost of the dam in thirty years.
(2) Interest at the rate paid by the Commission upon the cost of the works.
(3) All administration and other charges arising from the operation, insurance, maintenance and renewal of the dam.

less such proportion of the total charges as might be paid by or assessed against the Renfrew Power Company and other persons using water or benefiting from the storage system.

Between January 1st, 1917 and October 31st, 1920 the operating costs of the System, including interest and sinking fund charges, were apportioned between six private firms and individuals and the Corporation of Renfrew, but with the adjustment in 1921 of these accounts (hereinafter referred to) the Town of Renfrew was assessed with the whole of the operating costs including interest and sinking fund since the commencement of operations on January 1st, 1917.

### Investment in Works

Capital invested in the works of the system was as on October 31st, 1921 represented by—

| | |
|---|---|
| Cost of storage dam at Round Lake | $20,292 68 |
| " " Golden Lake | 11,092 81 |
| Interest on the above expenditures to December 31st, 1916 | 2,780 25 |
| A total of | $34,165 74 |

### Operations

For the period January 1st, 1917 to October 31st, 1920 the Commission made apportionment of all operating charges in respect of the works—including interest and sinking fund—as between six firms and individuals and the Corporation of Renfrew, according to the benefits which each, in the opinion of the Commission, obtained from the use of water from the System. Up to 1921 all of the persons and firms against whom such assessments had been made—excepting the Town of Renfrew—had declined to make payment of such charges. Upon investigation the Commission found that certain of such persons and firms had, for various reasons ceased to operate mills owned by them while the remainder of such persons

and firms still refused to share in the costs of operating the Storage System on the ground that they were receiving no greater benefit from the use of the water they were taking than they had obtained prior to the construction of the storage dams. In the circumstances the Commission decided that none of the charges (apportioned as above mentioned) were collectible from such persons and accordingly it assessed the Town of Renfrew, under the contracts entered into in 1912 and 1917, with the operating charges—including interest and Sinking Funds—for the full period to October 31st, 1920; it also charged Renfrew with the whole of the operating costs, interest and Sinking Funds—amounting to $2,707.33— for the fiscal year ending October 31st, 1921. (See Schedule 80.)

To the date of completion of this audit the Town of Renfrew had paid such charges to an extent as originally apportioned against it only—and the sum of $5,306.20 remained charged against it on the books of the Commission.

No reserves for renewals or contingencies are set out in respect of the undertaking but Sinking Funds to the amount of $3,194.24 stood established on October 31st, 1921 out of charges included in the costs of operation to that date. (See Schedule 81.)

## ESSEX SYSTEM

### Scope of System

The works of the Essex System are comprised of certain transmission lines and transformer stations in the County of Essex and local distributing stations in the municipalities of Leamington, Kingsville, Essex, Amherstburg, Harrow, Cottam and Canard River, which were purchased by the Commission from the Essex County Light and Power Company, Limited under the terms of an agreement dated May 22nd, 1918. Subsequently certain additions and extensions were made to the System, including a group of Rural Lines constructed in the vicinities of Leamington and Kingsville.

The purchase price paid for the works acquired from the Essex County Light and Power Company, Limited, as of date June 1st, 1918 was

| | |
|---|---|
| In 4% forty-year debentures of the Commission. | $200,000 00 |
| In 5% ten-year debentures of the Commission... | 26,000 00 |
| A total of..... | $226,000 00 |

the debentures so given having been guaranteed by the Province of Ontario. With no municipality or municipalities under contract with the Commission to take power from the System and pay cost for the same, as defined by Section 23 of the Power Commission Act, the System is owned by the Commission and is operated at its own risk. The supply of power to the Essex System (which, while characterized as such, is not a "System" within the meaning of the Power Commission Act) is obtained from the Niagara System.

### Statement of Assets and Liabilities of System

Statement of the assets and liabilities of the Essex System as of date October 31st, 1921 is attached hereto as Schedule 82. Dealing with the items therein contained I report as follows:

## Investment in Lines, Stations, Distribution Systems and other Assets

To October 31st, 1921 capital invested in the Essex System amounted to $375,141.34, represented by

| | | |
|---|---|---|
| Transmission lines | $108,560 29 | |
| Rural lines | 23,884 97 | |
| Transformer stations | 78,509 73 | |
| Local distribution systems | 156,201 33 | |
| | $367,156 32 | |
| Spare equipment | 2,067 01 | |
| Furniture and other equipment | 3,552 83 | |
| Materials and supplies | 18,512 39 | |
| Cash in bank | 4,869 48 | |
| Accounts receivable | 4,744 11 | |
| | $400,902 14 | |
| Deficit on operations | 32,766 32 | |
| | | $433,668 46 |
| Less | | |
| Due to Creditors | 1,513 57 | |
| Reserves for renewal of works and for sinking funds | 57,013 55 | |
| | | 58,527 12 |
| or a net amount of | | $375,141 34 |

which was provided by—

| | | |
|---|---|---|
| Issue of bonds given in purchase of the system | 226,000 00 | |
| Cash advances by the Commission out of sums advanced for the purposes of the system by the Province of Ontario | 22,000 00 | |
| Cash advances by the Commission out of renewal and other reserve funds in its hands to the credit of other power systems | 127,141 34 | |
| A total of | $375,141 34 | |

Expenditures in respect of the lines and works of the system amounted for the year ending October 31st, 1921, to—

| | | | |
|---|---|---|---|
| (a) | Upon small extensions to existing transmission lines | 1,984 14 | |
| (b) | Upon transformer stations and office and storehouse building | 8,374 24 | |
| (c) | Upon extensions to the seven local distribution systems | 16,113 74 | |
| | | $26,472 12 | |
| Less: | | | |
| | Certain lands sold and equipment transferred to stations on the Niagara System and capitalized thereon | 2,638 85 | |
| | A total of | | $23,833 27 |

details of which are set out in Schedules 4 and 16 hereto.

In the year ending October 31st, 1921 appropriations were made by the Legislature for the purposes of the Essex System to the extent of $25,000 and out of such appropriations sums aggregating $22,000 were on its requisitions paid over to the Commission. The whole of such amount, together with $1,833.27 of renewal and reserve funds in the hands of the Commission—to the credit of the System—was expended on capital construction as above set out. To October 31st, 1920 the Commission had advanced $149,516.68 to the Essex System out of renewal and other reserve funds held by it to the credit of other power systems; in the fiscal year ending October 31st, 1921 such advances were reduced by $22,375.34, leaving a balance still owing as of date October 31st, 1921 of $127,141.34.

### Reserves for Renewal of Works

Reserves for the renewal of works and lines of the Essex System are provided by an annual charge of 4% on the capital invested therein, to which is added interest at the rate of 4% per annum on the balance remaining from time to time to the credit of the account, making provision equivalent to a renewal rate of approximately 5 ¾% per annum on a straight line basis. To October 31st, 1921 the amount to the credit of the Renewals Account of the system was $41,684.70.

### Sinking Fund Accounts

With the purchase price of the Essex System paid for by the issue of bonds of the Commission guaranteed by the Province of Ontario, the provisions of the Power Commission Act do not appear to require that sinking funds be established to meet the same—this for the reason, as I am advised by legal counsel, that the guarantee of such bonds by the Province does not constitute an advance within the meaning of Section 23 of the Act. With no municipalities under contract with the Commission to pay cost for power delivered by the Essex System, there would also appear to be no provisions in the Power Commission Act requiring the establishment of Sinking Funds for repayment of the advances by the Province and the Commission to the Essex System.

While not required by the Power Commission Act so to do, the Commission has, for the whole period of operation to October 31st, 1921, included sinking fund instalments—of amount sufficient to meet the bonds given in purchase of the System at the maturity thereof—in the costs of power to the System and the sums so placed to the credit of Sinking Fund account to October 31st, 1921 amounted to $15,328.85. With a deficit of $32,766 32 met with in operation of the System to that date, annual collection of such sinking funds had not been effected by the Commission but stood included in and comprising part of such deficit. Accordingly, the Commission was not and will not be required, under the provisions of Section 15 of the Act, to invest such sinking funds in securities of the Province of Ontario for delivery to the Treasurer of Ontario until such time as the earnings of the System shall have repaid the deficit.

### Results of Operations

The combined revenue and expenditure account of the System is attached as Schedule 83.

| | |
|---|---|
| Revenue amounted to | $113,824 59 |
| as against which costs of operation, including provision for the renewal of lines and $4,269.54 set up for Sinking Fund purposes, amounted to | 105,274 05 |
| leaving a surplus for the year of | $8,550 54 |

The accumulated operating deficit of the System to October 31st, 1920 was $41,316.86 and such amount was reduced by the profits of $8,550.54 above shown, leaving a net deficit of $32,766.32 for the full period of operations to October 31st, 1921. Such loss was arrived at after setting aside $41,684.70 for the renewal of the works of the System and placing $15,328.85 to the credit of Sinking Fund account.

## THOROLD SYSTEM

### Scope of System

The Thorold System comprises a small group of distributing stations and transmission lines over which power (purchased from the Ontario Power Company) is transmitted to customers on what was formerly known as the "Battle" System in the vicinity of Thorold.

The System was purchased by the Hydro-Electric Power Commission of Ontario on December 1st, 1918 at the price of $100,000 paid in 4% forty-year bonds of the Commission guaranteed by the Province—at which date the lines and

stations belonging to it were accepted as having a physical value of $25,872.41. $57,500 was paid as the then present value of commissions (or royalties) which should become payable by the Ontario Power Company on contracts for the suppply of power to customers in the Thorold district, and $16,627.59 was adopted as the value of existing power contracts, and the value placed on the supply of power available under contracts to purchase power from the Ontario Power Company. The total of these items amounts to $100,000.

The System is owned by the Hydro-Electric Power Commission of Ontario and operated at its own risk.

### Statement of Assets and Liabilities

A statement of the Assets and Liabilities of the Thorold System as of date October 31st, 1921, is attached hereto as Schedule 84.

### Investments in System

To October 31st, 1921 capital invested in the Thorold System amounted to $100,000 comprised of—

| | | | |
|---|---|---|---|
| (a) | Value of lines, stations and distribution system | $27,203 50 | |
| (b) | Capitalized value of commissions or royalties receivable | 57,500 00 | |
| (c) | Capitalized value of power sale contracts and the value placed upon power available under contracts to purchase | 16,627 59 | |
| | | $101,331 09 | |
| (d) | Due by customers in respect of power accounts | 8,907 46 | |
| (e) | Moneys held by the Commission to the credit of the system | 55,979 20 | |
| | | | $166,217 75 |
| Less: | | | |
| (1) | Sinking Fund Reserve | $63,397 96 | |
| (2) | Reserves for Renewals | 2,819 79 | |
| | | | 66,217 75 |
| | | | $100,000 00 |

which was provided by the issue of bonds—given in purchase of the System ..... $100,000 00

During the fiscal year ending October 31st, 1921 the sum of $558.52 was expended upon metering equipment out of resources of the System.

### Reserves for Renewals

Reserves for renewals on the Thorold System are provided by an annual charge of 3½% on the capital invested in lines and stations, to which is added interest at the rate of 4% per annum on the balance remaining to the credit of the account. This provision is equivalent to a renewal rate of approximately 5% per annum on a straight line basis.

To October 31st, 1921, the balance to the credit of renewals account was $2,819.79.

### Sinking Funds

With the purchase price of the System paid in bonds of the Commission guaranteed by the Province of Ontario, the provisions of the Power Commission Act do not appear to require sinking funds for repayment thereof to be set up—this in the view that the guarantee given by the Province does not appear to be an "advance" within the meaning of Section 23 of the Act. While not specifically required so to do the Commission has in each year charged against the revenue of the System amounts sufficient to—

(a) Repay $57,500 of the purchase price—representing royalties acquired—within 24 years.

(b) Repay $42,500 of the purchase price—representing lines and stations and the value of power contracts—within 40 years.

In addition to the above the Commission has appropriated the net profit on operations to October 31st, 1921, amounting to $57,568.88 for the purpose of providing additional Sinking Fund reserves against its investment in the intangible assets of the System, which intangible assets consist of the capitalized value of commissions (or royalties) receivable and of power contracts. The total sinking fund thus provided to October 31st, 1921 amounts to $63,397.96.

Under Section 15 of the Act sums received by the Commission from municipal corporations and others on sinking fund account are required to be invested by the Commission in securities of the Province of Ontario, and all interest accruing thereon; and such securities shall be delivered by the Commission to the Treasurer of Ontario as security for repayment of the advances made by the Province to the Commission. As no part of the revenue of the Thorold System was paid to the Commission by municipalities or others for the purpose of meeting Sinking fund instalments, the Commission has not invested the sinking funds of the system in securities of the Province of Ontario for delivery to the Treasurer of Ontario.

### Results of Operation

The combined revenue and expenditure account of the System for the fiscal year ending October 31st, 1921 is attached hereto as Schedule 85.

The revenue for the period (including that received from the Town of Thorold for power delivered at the interim rate of $22.25 per horse power) amounted to ..... $83,050 15

as against which costs of operations, including provisions for renewal and sinking fund (as above set out) were ..... 39,083 30

leaving a profit for the year of ..... $43,966 85

as previously stated herein.

The above mentioned profit of $43,966.85, together with surplus brought forward as on October 31st, 1920, $13,602.03—a total of $57,568.88—were appropriated for the purpose of providing additional Sinking Fund reserves against the Commission's investment in the intangible assets of the System.

On December 20th, 1920, the municipality of Thorold entered into a contract with the Commission to purchase power at the cost of delivering the same, including operating expenses and interest and provisions for renewal of works and for sinking funds to repay the capital investment therein. In the opinion of the Engineers of the Commission the price to be paid by Thorold as the cost of delivery of such power thereto, should include the proportionate part of the generation and transmission expenses of the Ontario Power Company, from which the supply of power is purchased by the Thorold System and supplied therefrom to the Town of Thorold, which is one of the power customers of the System. Up to the present time the generation and transmission costs of the Ontario Power Company have not been allocated so as to determine the proportionate part payable by the Town of Thorold on the power supplied to it and the Commission has accordingly (in the year ending October 31st, 1921) collected from Thorold an interim rate of $22.25 per horse power, which rate is based on the estimates of the Engineers of the Commission and is considered by them to be a fair estimate of the cost of delivering power to Thorold.

## CENTRAL ONTARIO SYSTEM

### Scope of System

Under agreement dated March 10th, 1916, the Central Ontario System was acquired by the Province of Ontario from the Electric Power Company, Limited, the purchase price paid therefor being $8,350,000 of ten year 4% bonds of the Province due March 1st, 1926. By Order in Council dated May 5th, 1916, administration and management of the System was vested in the Hydro-Electric Power Commission of Ontario.

The Central Ontario System is divided into two sections, one known as the Central Ontario Section and the other as the Northern or Nipissing Section.

The Central Ontario Section comprises certain power development plants on the Trent River, transmission lines and transformer stations connected therewith and local electric distributing Systems including those in Belleville, Bowmanville, Cobourg, Deseronto, Lindsay, Napanee, Oshawa, Port Hope, Trenton, Tweed, Newcastle, Orono, Brighton, Millbrook and Newburgh. Power is also sold by the System to other municipalities and customers. The System in addition owns gas works at Cobourg, Napanee, Oshawa and Peterboro, waterworks at Cobourg and the Peterboro Street Railway. A pulp mill at Campbellford is operated by the System and pulpwood areas in Bruton Township were purchased by the Province in 1917 to provide a supply of wood for such pulp mill.

The Northern Section (ge erally known as Nipissing Section) consists of a power development plant at Nipissing near North Bay, with transmission lines and transformer stations connected therewith and local distributing Systems in North Bay, Powassan, Nipissing and Calendar.

## Statement of Assets and Liabilities

A statement of the Assets and Liabilities of the System as of date October 31st, 1921 is attached hereto as Schedule 86.

## Investment in Works and Assets of the System

Capital invested in the works and assets of the System as on October 31st, 1921 was as follows:

| | | | |
|---|---|---|---|
| In works of Central Ontario Section: | | | |
| (a) Power developments and Hydraulic rights | $5,065,976 64 | | |
| (b) Transformer stations | 1,118,381 09 | | |
| (c) Transmission lines | 1,726,421 05 | | |
| | $7,910,778 78 | | |
| (d) Local utilities including electric, gas and water works and Peterboro Street Railway | 2,369,495 58 | | |
| | | $10,280,274 36 | |
| In works of the Nipissing Section: | | | |
| (a) Power Development and Steam Plant | 419,734 42 | | |
| (b) Transformer stations | 35,492 22 | | |
| (c) Transmission lines | 43,322 00 | | |
| | $498,548 64 | | |
| (d) Local utilities—electric | 184,236 23 | | |
| | | 682,784 87 | |
| Rural Lines | | 31,321 96 | |
| Pulp Mill and Pulpwood areas | | 509,114 50 | |
| Investments: | | | |
| Debentures of the Town of Trenton re sale of water works | $20,003 56 | | |
| Debentures of the Town of Napanee re sale of property and water privileges | 12,499 15 | | |
| Cash in Bank | 4,708 95 | | |
| Accounts Receivable, less reserve for doubtful accounts, including balance owing by certain municipalities who have contracted to pay the cost of power delivered to them | 199,338 66 | | |
| | | 236,622 32 | |
| Inventories: | | | |
| Tools and equipment | 56,108 25 | | |
| Materials and supplies | 445,676 00 | | |
| | | 501,784 25 | |
| Operating Items: | | | |
| Prepaid expenses | 5,026 78 | | |
| Deferred maintenance costs | 42,838 87 | | |
| Deficit—operating | 168,930 15 | | |
| | | 216,795 80 | |
| A total of: | | | $12,458,698 06 |

| | | | |
|---|---|---|---|
| less Liabilities of— | | | |
| 1. | Due to Hydro-Electric Power Commission of Ontario.. | $18,638 43 | |
| 2. | Accounts Payable and Accrued charges owing by the by the System | 78,122 11 | |
| 3. | Balances owing to certain municipalities, being the excess of the amounts paid by them over the cost of power delivered for their use | 7,180 07 | |
| 4. | Reserves for Renewal of Works | 1,044,426 52 | |
| 5. | Reserves to meet Contingencies | 7,952 56 | |
| 6. | Reserves for Sinking Funds in respect of investments in the Bruton Township Pulpwood areas and the Rural Lines | 28,665 54 | |
| | | | 1,184,985 28 |
| leaving the amount of capital invested in the System by the Province which was provided by the Province in manner following: | | | $11,273,712.78 |
| 1. | By the purchase price paid by the Province in ten year 4% bonds of the Province due March 1, 1926 | 8,350,000 00 | |
| 2. | By 5% debentures due July 1, 1927—issued by the Province in purchase of Bruton Township Pulpwood areas | 225,000 00 | |
| 3. | By Cash advances of the Province to October 31st, 1921—less $1,719,472,22 refunded to the Province in 1921 | 2,698,712 78 | |
| | | | $11,273,712 78 |

For the fiscal year ending October 31st, 1921 the sum of $1,361,000 was appropriated by the Legislature for the purposes of the System, while $27,000 was authorized by Treasury Board Minute—a total of $1,388,000. Of this amount sums aggregating $820,000 were requisitioned by and paid over to the Commission in the year. All of such advances were expended for the purposes of the System, together with $78,642.41 out of renewal and other reserve funds belonging to the System—a total of $898,642.41. (See Schedules 4 and 18.)

The expenditures upon the works of the System in the year ending October 31st, 1921 consisted of—

| | | | |
|---|---|---|---|
| On the Central Ontario Section: | | | |
| (a) | Upon power developments, principally Ranney's Falls | $557,447 91 | |
| (b) | Upon transmission lines | 11,907 68 | |
| (c) | Upon transformer stations | 33,909 09 | |
| (d) | Upon local utilities | 169,987 20 | |
| (e) | Upon rural lines | 509 80 | |
| | | | $773,761 68 |
| On the Nipissing Section: | | | |
| (f) | Upon power development | 56,436 52 | |
| (g) | Upon local utilities | 13,557 50 | |
| | | | 69,994 02 |
| In connection with the Bruton Township Pulpwood areas, including the construction of a barking mill at Bancroft | | | 54,886 71 |
| | A total of | | $898,642 41 |

To complete works under construction and make betterments and extensions to the System—including the construction of certain rural lines—Engineers of the Commission expect that $1,048,000 will require to be expended in the fiscal year ending October 31st, 1922.

## Reserves for the Renewal of Works

Reserves for the Renewal of power developments, stations and lines of the System are provided by an annual charge included in the costs of Operations of 2½% on the amount of capital employed, exclusive of that invested in undeveloped hydraulic rights, franchises, etc. Reserves for the renewal of works of the various local utilities owned by the System and the pulp mill are provided at the rate of

3½% per annum on capital invested. Such reserves are augmented by interest allowed at the rate of 4% per annum on balances standing from time to time to the credit of the account, making the rates equal to approximately 4% and 5% per annum on a straight line basis. A statement of the Renewals Account is attached hereto as Schedule 91 and it indicates that, after deduction of the cost of renewals, the amount to the credit of the account on October 31st, 1921 was $1,044,426.52, an increase of $231,916.77 for the year.

### Sinking Funds

With the Central Ontario system owned by the Province of Ontario the operations of the System do not require to be conducted subject to the provisions of the Power Commission Act, and particularly Section 23 thereof. With this the case there is no obligation upon the Commission to establish sinking funds for the repayment of the investments of the Province in or its advances to the System. There is equally, however, nothing to prevent the Commission establishing Sinking Funds in respect of the costs of any particular works of the System, if, in its opinion, it deems it advisable so to do.

Sinking funds had to October 31st, 1921, been set up by the Commission in respect of the following specific investments and to these extents—

| | | |
|---|---|---|
| (a) | In respect of the costs of rural lines in the Townships of Whitby, East Whitby and Pickering | $1,847 65 |
| (b) | Redemption of bonds issued in purchase of the Bruton Township Pulpwood Limit | 24,955 66 |
| (c) | In respect of the Bancroft mill operated in connection with the pulp mill | 1,862 23 |
| | | $28,665 54 |

The sinking funds in respect of the rural lines in the Townships of Whitby, East Whitby and Pickering, while set up and appearing upon the books of the Commission, were offset by a deficit to October 31st, 1921, of $10,899.09 incurred in the operation of the line, which deficit is collectible from the Townships mentioned under the terms of contracts with them. The Sinking Funds set up in respect of the Bruton Township pulpwood limit and the Bancroft mill have been provided out of the revenues of the pulp mill and retained for the System by the Commission as the provisions of Section 15 of the Power Commission Act do not require that they be invested in securities of the Province of Ontario for delivery to the Treasurer of Ontario.

In March, 1913 and at dates subsequent to March 1st, 1916 (the date of purchase of the Central Ontario system by the Province of Ontario) the Commission entered into contracts with the City of Peterboro, the Town of Picton, and the Villages of Bloomfield, Lakefield, Havelock, Marmora, Norwood and Wellington, under the terms of which such municipalities undertook to purchase power from the Commission (acting for the Central Ontario System) and to pay cost for the same on the bases laid down in their contracts, requirements of which are similar to those provided under Section 23 of the Power Commission Act. In such contracts it was, amongst other things, provided that the municipalities should pay sinking funds on the cost of the "works" used in connection with the supply of power to them and that the Commission should hold such "works" as Trustees for the municipalities subject to a lien upon them for "all moneys expended by the Commission under this agreement and not repaid." In all but one or two instances, such contracts were validated by the Legislature. The Town of Whitby has also since 1916 been receiving a supply of power from the Commission on such cost basis but to this date it has executed no contract with the Commission.

The costs payable by such municipalities were not possible of being calculated, for reasons hereinafter mentioned, in the periods of operation prior to October 31st, 1918. For the periods subsequent to that date, however, such costs were possible of being computed and they were calculated but not given effect to (as is mentioned

in my previous report) until within the fiscal year ending October 31st, 1921, when they were made retroactive as from November 1st, 1918. In computing such costs, however, the Sinking Funds required to be paid by the municipalities under the contracts with them were not included in the costs of power to them and to October 31st, 1921, no charge in respect of such Sinking Funds has been made to the municipalities.

With costs for power delivered—excluding sinking funds—charged to the municipalities above mentioned the System is now being operated upon a footing where

(1) Power is sold to certain municipalities under contracts with the Commission, which contracts require that the municipalities pay the costs to the Commission of the power delivered to them—including sinking funds—while the agreements between the municipalities and the Commission also provide that the Commission holds "works" of the System as Trustees for the municipalities subject to a lien "for all moneys expended by the Commission under this agreement and not repaid."

(2) Power is sold by the System to certain municipalities and companies at flat rates per h.p.; the agreements with such municipalities do not provide that they have or shall have any proprietary interest in the System; neither are the municipalities required to pay sinking funds in respect of the "works" of the system.

(3) The Commission, as representing the Province, is operating a number of local utilities which take power from the System and retail it to customers resident in various municipalities.

(4) The Commission, representing the Province, operates the Peterboro Street Railway and the Campbellford Pulp Mill, which take power from the System and pay cost for such power, excluding Sinking Funds.

With such conditions in force it is not impossible or improbable that confusion may come about as to what the exact rights of the Province or the municipalities mentioned are, if Sinking Funds be collected from such municipalities as part of the cost of power delivered to them and they are so permitted to obtain a proprietary interest in the System. Under such circumstances I recommend that the condition of affairs be discussed between the Government and the Commission and some definite basis be arrived at which will determine whether the System is to continue to be owned by the Province or in the alternative it is to pass to the municipalities subject to a lien for repayment of the investments in and advances of the Province to the System. Such an understanding should in my opinion be come to before any Sinking Funds are collected from the municipalities—as part of the cost of power to them—for with acceptance of such Sinking Funds they will obtain an interest in the System which would then be owned jointly by the Province and the municipalities, with doubt obtaining as to whether—so owned—it has to be operated under the provisions of the Power Commission Act or not.

## Results of Operations

Revenue and Expenditure Account of the System for the year ending October 31st, 1921 is attached hereto as Schedule 87. The revenues of the system are derived from—

(a) Sales of power to companies and certain municipalities at definite rates per horse power per annum.
(b) Sales of power to certain other municipalities who are obligated under their contracts with the Commission to pay actual cost of power delivered to them.
(c) Electric lights, gas and water rates collected from consumers who are customers of local utilities owned by the Commission.
(d) Receipts from operation of the Peterboro Street Railway.
(e) Monneys received on the re-sale of electrical appliances, supplies, etc.
(f) Receipts from operation of the pulp mill at Campbellford.

| | |
|---|---|
| Receipts for the year from sales of power, electric light, gas and water rates and from the Peterboro Street Railway amounted to | $1,451,702 41 |
| as against which the costs of operations, including power purchased, maintenance and reserves for renewals and contingencies, but excluding interest paid to the Province on the purchase price of the System and its advances thereto, were | 1,064,601 43 |
| leaving a balance of | 387,100 98 |
| Profits on the sales of equipment and supplies in the year were | 32,794 04 |
| | $419,895 02 |

| | |
|---|---|
| from which there has to be deducted the net loss for the year on the operations of the pulp mill and Bruton Township pulpwood areas (as set out in detail in Schedule 88.) | $17,693 84 |
| leaving a surplus of | $402,201 18 |
| Out of sums paid in the year to the Province as interest upon its investments in and advances to the System, there was charged direct to the costs of operation of the System (exclusive of interest charged direct to the costs of operation of the pulp mill and Bruton timber limit) the sum of | 444,875 21 |
| converting the above surplus into a net operating deficit for the year of | $ 42,674 03 |

Statement of the operations for the year of the Pulp mill at Campbellford and the Bruton Township Limit are attached hereto as Schedule 88 and they show a loss for the period of $17,693.84 after

(a) Reductions of $33,832.69 in inventories (allowed to meet deflations in the values of pulpwood and pulp inventories at the Campbellford mill.)

(b) The setting aside of an appropriation of $42,000 to provide for depreciation in the value of pulpwood on hand on the Bruton Township limits and at railway sidings.

(c) Appropriation of $20,400 charged against operations—as interest and sinking fund allowances—to meet depletion in the value of the Bruton limit in respect of wood cut thereof in the season.

The amount of interest paid by the Central Ontario System to the Province in the year was $459,609.04 and with ownership of the System vested in the Province, such amount may fairly be regarded as the return received by the Province on its investment in, and advances to, the System.

| | | |
|---|---|---|
| To October 31st, 1920 the accumulated deficit to the debit of Operating Account of the System was. This amount was increased in the fiscal year ending October 31st, 1921, by | | $167,530 90 |
| (a) Further provisions required to be made in respect of additional water rentals payable to the Dominion Government for the period between March 1st, 1916 and October 31st, 1920 | | $11,722 67 |
| (b) Balances due to certain municipalities in respect of amounts paid by them in the two years ending October 31st, 1920 in excess of the cost of power supplied to them—as provided to be paid under their contracts with the Commission | | 2,312 21 |
| A total of | | $181,565 78 |
| from which there was deducted— | | |
| (1) Balances due by certain municipalities being the differences between the cost of power supplied to them in the two years ending October 31st, 1920 (as provided to be paid under their contracts with the Commission) and the amounts actually paid by these municipalities to the Commission in that period | $46,774 00 | |
| (2) Balances due by certain municipalities in respect of the operation of the "Oshawa" rural lines to October 31st, 1920 | 8,535 66 | |
| | | 55,309 66 |
| leaving an accumulated deficit to October 31st, 1920—revised as above—of | | $126,256 12 |
| to which there was added the operating deficit for the year ending October 31st, 1921 of | | 42,674 03 |
| making a deficit for the whole operating period between March 1st, 1916 (the date of purchase of the System by the Province) and October 31st, 1921 of | | $168,930 15 |

The $2,312.21 added in the above statement to the deficit of October 31st, 1920, represents overpayments by the municipality of Picton, being the excess of the sums paid by it for power in the two years ending October 31st, 1920, as compared with the cost of such power delivered to it—exclusive of Sinking Funds—as calculated by the Commission under the terms of the contract with such municipality.

The $46,774 applied in reduction of the deficit to October 31st, 1920, as shown in the above statement represents underpayments for power by the municipalities of Bloomfield, Lakefield, Peterboro, Wellington and Whitby for the two years ending October 31st, 1920; as compared with the cost of such power—excluding sinking funds—as calculated by the Commission under the terms of the contracts with such municipalities.

The item of $8,535.66 also applied in reduction of the deficit to October 31st, 1920, represents deficits in the operation of the Whitby, East Whitby and Pickering rural lines which were—for the period to October 31st, 1920—charged to the operating costs of the Central Ontario System. In the year ending October 31st, 1921, these deficits were credited back to the System and with a deficit in operations for that year charged as collectible from the municipalities of Whitby, East Whitby and Pickering under the terms of the contracts with them.

As previously mentioned, the Commission under date of March 1st, 1913, entered into a contract with the City of Peterboro, and subseqwently and after March, 1st, 1916 (the date of purchase of the System by the Province) it entered into other contracts with the municipalities of Bloomfield, Lakefield, Havelock, Marmora, Norwood, Picton and Wellington, under the terms of which the municipalities mentioned undertook to pay the costs of power delivered to them including Sinking Funds.

For the period between March 1st, 1916, and October 31st, 1918, the Commission found it impracticable to allocate the costs of operation and maintenance and to apportion the capital invested in the System so as to determine the actual costs of delivery of power to any municipality or power customer, including the municipalities mentioned—this for the reasons that the generating plants of the System were of varied capacities and not so connected as to give a uniform supply of power to the municipalities and other customers or to permit a pooling of generating costs and the equitable distribution of the same. In 1918, however, construction of a loop (or series of tie lines) was completed, connecting the various generating plants of the System along the Trent River, and this permitted the pooling of the costs of all power generated on the System (exclusive of the Nipissing or Northern system). Thereafter and as from November 1st, 1918, the costs of power delivered to municipalities and customers on the system was calculated and apportioned on the following bases:

(a) The investments in the generating plants, the loop or tie lines connecting the same, and in the switching stations thereon, were pooled and interest and renewal charges upon such works were allocated between the municipalities and companies under contract in direct proportion to the amount of power delivered to each of them in the year, as compared with the total amount of power distributed over the system in that period.

(b) All operating and maintenance costs of the generating plants, the loop or tie lines, and the switching stations of the system were pooled and allocated between the municipalities and the companies under contract in direct proportion to the amount of power delivered to them in the year as compared with the total distributed by the system in the period.

(c) The expenses, costs of operating and renewal charges of the transmission lines radiating from the loop, and the distributing stations thereon—and interest charges on the investments therein—were apportioned between the municipalities and companies taking power therefrom in direct proportion to the amount of power delivered to them in the year as compared with the total distributed over such lines in such period.

Calculated on the above bases the method of determining the cost of power to the municipalities on the Central Ontario System varies to a certain extent from that adopted in respect of the Niagara and other power systems in that

(a) On the Niagara and other power systems the cost—or average cost—of power at the point of its generation or purchase by the system includes the bare cost only of generating or purchasing such power at the point of delivery of the same to the system,
whereas

(b) On the Central Ontario System the cost—or average cost—of power includes the costs of generation at the six development plants—of varied capacities—owned by the System, together with interest and other charges in connection with the tie lines connecting such plants.

Attached as Schedule 89 hereto is a statement showing in detail the costs, excluding sinking funds, of power delivered to the eight municipalities under contract with the Commission and the Town of Whitby for the fiscal year ending October 31st, 1921. Such statement shows the amounts paid in the year by such municipalities and the overpayments or underpayments by each of them.

The costs of power delivered to the eight municipalities under contract with the Commission and the Town of Whitby were also calculated in the same manner for the two years ending October 31st, 1919, and October 31st, 1920, and against the costs so ascertained revenues received from the municipalities—by way of payment of interim monthly power bills—were credited; the balances remaining appear as overpayments or underpayments by such municipalities. The extent to which each of such municipalities underpaid or overpaid in each of the two years ending October 31st, 1919, and October 31st, 1920, is set out in Schedule 90 hereto, which statement also shows the interest credited to or charged against such municipalities up to October 31st, 1921—the amounts overpaid or underpaid in respect of power delivered to them in the year ending October 31st, 1921, and the accumulated overpayments or underpayments for the three years ending October 31st, 1921.

In the fiscal year ending October 31st, 1921, the operating costs in respect of rural lines in the Townships of East Whitby, Whitby and Pickering—which lines are operated at the cost and risk of these municipalities—amounted to $10,741.69. The revenue received from power and light customers of such lines was $8,719.68 and costs exceeded revenue therefore to the extent of $2,022.01. (See Schedule 89). The excess of operating costs over power and light revenue in the whole period to October 31st, 1921, was $10,899.09, which amount is collectible from the Townships of East Whitby, Whitby and Pickering.

## Reserve for Contingencies

| | |
|---|---|
| As on October 31st, 1920, there remained to the credit of the Reserves for Contingencies account, the sum of | $10,763 90 |
| In the fiscal year ending October 31st, 1921, there was provided out of revenue | 27,953 20 |
| A total of | 38,717 10 |
| from which there has been deducted the expenditures made in the year to cover unexpected losses caused by a fire and a flood at the Healy Falls generating plant, of | 30,764 49 |
| leaving a balance to the credit of the account as of October 31st, 1921, of | $7,952 61 |

The amount transferred to the credit of Contingent fund in the year ending October 31st, 1921, and charged into operating expenses was $27,953.20, equal to approximately 90c. per horse power as compared with approximately 25c. per horse power charged in the preceding period. The increase in the amount of the charge for the year was necessary to cover the losses met with at the Healy Falls generating plant.

## HYDRO RADIAL RAILWAY UNDERTAKINGS

## THE SANDWICH, WINDSOR AND AMHERSTBURG RAILWAY

### Scope of Undertaking

The Sandwich, Windsor and Amherstburg Railway owns and operates the following Electric Railway lines:—

(1) In the City of Windsor, through the Towns of Sandwich and Ojibway to the Town of Amherstburg.
(2) From the City of Windsor to the Town of Walkerville.
(3) Certain Street Railway lines in the City of Windsor and the Town of Walkerville.

while the Windsor and Tecumseh Electric Railway Company owns

(4) A line of railway from the Town of Walkerville to the Village of Tecumseh, and
(5) Certain Railway lines in the Town of Walkerville.

all of which latter are operated by the Sandwich, Windsor and Amherstburg Railway which owns the rolling stock and conducts the operations in conjunction with its own properties.

### Purchase of Plant, Assets and Capital Stock of the Sandwich, Windsor and Amherstburg Railway by the Hydro-Electric Power Commission of Ontario

Under agreement dated 14th January, 1920, the Hydro-Electric Power Commission of Ontario purchased from the Detroit United Railway—

(1) All of the outstanding shares of the capital stock of the Sandwich, Windsor and Amherstburg Railway and the Windsor and Tecumseh Electric Railway Company—fully paid up—and all shares and other securities of or in any subsidiary company or companies belonging to either and both of them.
(2) All freehold and leasehold lands, easements and interests in lands of said companies,
(3) All plant, machinery, rolling stock, works, buildings, fixtures, equipment, apparatus, furniture, stock in trade, goods, chattels and effects other than supplies as hereinafter defined of said Companies,
(4) All franchises, patents, licenses, agreements and rights, and all documents including title deeds, contracts, books of account, plans, records and specifications of said companies,
(5) All other property to which the said companies or either of them were entitled in connection with their business excepting cash, promissory notes, book accounts and other bills and accounts receivable as of the date of completion of sale,

the purchase price paid therefor being $2,039,000 in forty year 4½% bonds of the Hydro-Electric Power Commission of Ontario dated April 1st, 1920, and guaranteed as to interest and principal by the Province of Ontario. The Commission further purchased for cash and at their market values the materials and supplies on hand at the date when the purchase was completed.

Under the terms of the purchase it was stipulated that the Hydro-Electric Power Commission of Ontario did not and was not to assume bonds to the amount of $600,000 then outstanding against the properties of the Sandwich, Windsor and Amherstburg Railway and to the amount of $189,000 against the properties of the Windsor and Tecumseh Electric Railway Company, but it was provided that such obligations should be paid at their maturity by the Detroit United Railways, as security for which payment, $789,000 par value of the bonds issued by the Hydro-Electric Power Commission and guaranteed by the Province of Ontario (forming part of the $2,039,000 of bonds given in purchase) were delivered to the National Trust Company, Limited to be held in escrow and handed over to the Detroit United Railway Company upon the payment and retirement of such $789,000 outstanding bond issues of the Companies. It was further provided

that until such times as full payment and retirement of the $789,000 of the bonds issued by the Railway Companies should be effected, interest upon such bonds was to be paid by the Detroit United Railway Company, the Hydro-Electric Power Commission of Ontario agreeing on its part to meet interest on the full $2,039,000 of bonds issued by it as the purchase price before mentioned.

To provide the purchase price to be paid by the Commission for the shares and Assets above mentioned $2,100,000 of forty year 4 1/2% bonds bearing date April 1st, 1920, were issued by the Commission and guaranteed under the provisions of the Hydro-Electric Railway Act by the Province of Ontario, and of such $2,100,000 of bonds $1,250,000 par value were handed over to the Vendors, the Detroit United Electric Railway Company, and $789,000 par value were deposited with the National Trust Company, Limited as security for the payment of obligations outstanding against the properties of the Railway Companies, while $61,000 of bonds remained in the hands of the Commission for the purposes of the undertaking and have since been hypothecated with the Bank of Montreal as security for advances obtained to provide for improvements and extensions.

As already mentioned herein the outstanding bonds of the Sandwich, Windsor and Amherstburg Railway and its subsidiary, the Windsor and Tecumseh Electric Railway Company amounted —as at the date when the undertakings were acquired by the Commission—to $789,000. In May 1921 bonds of the Sandwich, Windsor and Amherstburg Railway to the amount of $110,000 were delivered to the National Trust Company Limited and the Trust Company in exchange surrendered $110,000 of the bonds of the Hydro-Electric Power Commission which it held as security against the outstanding bond issues of the Railway Companies. As at October 31st, 1921, the outstanding bonds of the two Railway Companies amounted, therefore, to $679,000 and as security for their payment and retirement the National Trust Company held in escrow an equal amount of the bonds of the Hydro-Electric Power Commission of Ontario.

### Further Bond Issues by the Commission for the Purposes of the Railways

In order to provide funds for the purpose of making extensions and betterments to the Railway System the Commission, as of date July 1st, 1921, made an issue of 6% forty year bonds to the amount of $900,000 which, in accordance with an Order-in-Council passed September 13th, 1921, were guaranteed by the Province of Ontario. None of the bonds of this issue were sold to the Public prior to October 31st, 1921, but as on that date $440,000 of them stood hypothecated with the Bank of Montreal, as security for advances obtained from it, to provide for extensions, rehabilitations and betterments, while $460,000 remained in the hands of the Commission

Since October 31st, 1921, and on January 20th, 1922, the Commission sold $525,000 out of the total issue of $900,000 of such bonds to the Public.

### Deposit of Bonds by Municipalities

Under Section 11 of the Hydro-Electric Railway Act it is provided that when, with the approval of the Lieutenant-Governor in Council, any corporations shall enter into an agreement with the Hydro-Electric Power Commission of Ontario for the acquisition and operation of an electric railway to be operated by electrical power or energy supplied by the Commission, they shall issue and deposit with the Commission debentures to the amounts respectively apportioned as their shares of the cost and equipment of such railway and that the debentures so issued shall be held by the Commission as collateral security for the bonds, which may be issued by it under Section 6 of the Hydro-Electric Railway Act for the acquisition, construction and equipment of such Railway.

By Order-in-Council dated October 16th, 1919, the Lieutenant-Governor in Council approved of the agreement for purchase of the Sandwich, Windsor and Amherstburg Railway by the Commission and by-laws having been carried by municipalities participating therein, debentures were deposited by them with the Commission to the following extents:

| | |
|---|---|
| Township of Sandwich East | $269,685 00 |
| " " Sandwich West | 251,570 00 |
| Windsor | 745,132 00 |
| Ford City | 64,582 00 |
| Walkerville | 200,940 00 |
| Sandwich | 262,173 00 |
| Amherstburg | 126,867 00 |
| Ojibway | 44,515 00 |
| Total | $1,956,464 00 |

A by-law submitted in the Township of Anderdon—through which the Railway runs—having been defeated, the above mentioned municipalities were, under the provisions of Section 12, subsection 1, of the Hydro-Electric Railway Act, required to issue and deposit with the Commission further debentures to the amount of $143,536 to provide the guarantee which otherwise with passage of the by-law would have had to be given by the Township of Anderdon. Such further debentures were issued and stand deposited with the Commission to these extents—

| | |
|---|---|
| Township of Sandwich East | $19,125 00 |
| " " Sandwich West | 18,456 00 |
| Windsor | 54,667 00 |
| Ford City | 4,738 00 |
| Walkerville | 14,742 00 |
| Sandwich | 19,234 00 |
| Amherstburg | 9,308 00 |
| Ojibway | 3,266 00 |
| Total | $143,536 00 |

As collateral security to $900,000 of 6% forty year bonds issued by the Commission as of date July 1st, 1921—and for the purpose of making extensions, rehabilitations and betterments to the Railway System—the municipalities interested therein issued and deposited with the Commission, debentures to the following extents—

| | |
|---|---|
| Township of Sandwich West | $63,000 00 |
| " " Sandwich East | 24,800 00 |
| Tecumseh | 4,400 00 |
| Riverside | 10,800 00 |
| Windsor | 457,500 00 |
| Ford City | 22,000 00 |
| Walkerville | 141,500 00 |
| Sandwich | 133,000 00 |
| Amherstburg | 35,000 00 |
| Ojibway | 8,000 00 |
| A total of | $ 900,000 00 |

Of the municipalities above listed the Towns of Tecumseh and Riverside had not up to April 1st, 1920 (the date of purchase of the Railways by the Commission) become incorporated as separate municipalities but formed a part of and were comprised in the Township of Sandwich East. With their incorporation prior to July 1st, 1921, these two municipalities deposited with the Commission their own debentures to the amount of $4,400 and $10,800 respectively, being the amounts apportioned by the Commission as their shares of the cost of the extensions, rehabilitations and betterments to be made.

The total of the debentures authorized, issued and deposited (by the municipalities mentioned) with the Commission is $3,000,000, of which $2,039,000 stand as guarantee behind bonds of a like amount issued by the Commission in purchase of

the Sandwich, Windsor and Amherstburg Railway. The remaining $961,000 of such bonds form a guarantee behind bonds of a like amount issued by the Commission for the purpose of making extensions, rehabilitations and betterments to the undertaking. Of the $3,000,000 above mentioned, $2,100,000 bearing date April 1st, 1920, carry interest at the rate of 4½% per annum and mature in forty years, while $900,000 are 6% bonds dated July 1st, 1921, and mature on July 1st, 1961.

### Operation of Companies by the Commission

In the operation of the undertakings of the Sandwich, Windsor and Amherstburg Railway and the Windsor and Tecumseh Electric Railway Company, the entities of such corporations have been maintained subject to direction of their affairs by Boards of Directors elected with the approval of the Hydro-Electric Power Commission of Ontario, owners of the whole of the capital stock of both of such Companies. On October 31st, 1921, the Board of Directors of the Sandwich, Windsor and Amherstburg Railway consisted of—

| | |
|---|---|
| Sir Adam Beck | President. |
| Hon. I. B. Lucas | Vice-President. |
| Hon. D. Carmichael | Director. |
| Mr. W. W. Pope | Director and Secretary. |
| Mr. F. A. Gaby | Director. |
| Mr. J. W. Gilmour | Director and Treasurer. |
| Mr. W. G. Pierdon | Director. |
| Mr. E. A. Hugill | Director and Assistant Secretary. |

while the Directors and Officers of the Windsor and Tecumseh Electric Railway Company were—

| | |
|---|---|
| Sir Adam Beck | President. |
| Hon. I. B. Lucas | Vice-President. |
| Hon. D. Carmichael | Director. |
| Mr. W. W. Pope | Director and Secretary. |
| Mr. F. A. Gaby | Director. |
| Mr. J. W. Gilmour | Director and Treasurer. |
| Mr. W. G. Pierdon | Director. |

all of whom are members or employees of the Hydro-Electric Power Commission of Ontario. No remuneration is paid to the Directors of the Companies for their services as such but charged in the operating expenses of the Railway Companies is a proportionate amount of the administrative expenses of the Commission. All operating expenses of the Railway Companies are paid by the Commission, while revenue from freight and passenger traffic is received direct by the Railway Companies and handed over to the Commission for deposit with the funds of the Commission.

The whole tenor of the Hydro-Electric Railway Act is to the effect that the Hydro-Electric Power Commission of Ontario shall possess direct title to and ownership of all railways acquired and operated by it under the terms of the Act and no provisions are included in the Act which permit of the acquisition or purchase by the Commission of shares of a railway company. In the purchase of the Sandwich, Windsor and Amherstburg Railway and of the Windsor and Tecumseh Electric Railway Company, the Commission did acquire direct title to all the assets of such railway companies but at the same time, as provided by the agreement of purchase approved by the Legislature, it also acquired the whole of the shares of the capital stock of such companies. With control of such shares the Commission is enabled to operate the railways, through the medium of the companies which own them, a course not contemplated by the Hydro-Electric Railway Act, but one which the Commission has been compelled to follow by reason of the fact that in 1920 bonds issued by the Railway Companies to the amount of $789,000 were outstanding, while on October 31st, 1921, $679,000 of such bonds still remained outstanding and unpaid. So far as can be seen no difficulties have yet arisen in the course

adopted but there is no certainty that complications may not ensue if a course not contemplated by the Hydro-Electric Railway Act be followed, when such Act forms the basis of the authority granted to the Commission, whereby it is empowered to operate electric railways. Accordingly it would appear to be advisable that just so soon as the $679,000 of outstanding bonds of the Railway Companies be liquidated and paid, the Sandwich, Windsor and Amherstburg Railway and the Windsor and Tecumseh Electric Railway Company shall cease to operate as separate entities directed by Boards of Directors and that direct control be assumed by the Commission over the properties and assets without the intervention of such companies.

## BALANCE SHEET

Attached hereto as Schedule 92 is a combined statement of Assets and Liabilities of the Sandwich, Windsor and Amherstburg Railway and its subsidiary, the Windsor and Tecumseh Electric Railway Company as of date October 31st, 1921. Dealing with the items contained in this Balance Sheet I report as follows:

## ASSETS

### Railroad, Equipment, Rights, Franchises and Goodwill $2,154,792.76

| | | |
|---|---|---|
| The railroad, equipment, rights, franchises and goodwill of the Sandwich, Windsor and Amherstburg Railway amounted on October 31st, 1921, and according to its books, to | | $1,843,195 90 |
| while the railroad, equipment, rights, franchises and goodwill of the Windsor and Tecumseh Electric Railway Company amounted, as of the same date, to | | 311,596 86 |
| A total of | | $2,154,792 76 |

comprised of the following:

| | | | |
|---|---|---|---|
| (a) | **Sandwich, Windsor and Amherstburg Railway** | | |
| | Book value at the date of purchase (April 1st, 1920) of the roadbed, tracks and overhead lines, rolling stock, buildings, real estate, and other plant and equipment, also the electric power and light distribution system in the City of Windsor | | $1,529,398 29 |
| | Less the electric power and light distribution system sold to the City of Windsor for | | 190,000 00 |
| | | | $1,339,398 29 |
| | Capital expenditures made by the Commission between April 1st, and October 31st, 1920 | $224,934 76 | |
| | Capital expenditures made by the Commission in the fiscal year ending October 31st, 1921, details of which are set out in Schedules 4 and 21 together with the expenditures in the year on the Windsor and Tecumseh Railway | 278,862 85 | |
| | | | $503,797 61 |
| (b) | **Windsor and Tecumseh Electric Railway Company** | | |
| | Book value of the roadbed, overhead lines, right-of-way and buildings, as at the date of purchase (April 1st, 1920) | $300,441 29 | |
| | Capital expenditures made by the Commission between April 1st and October 31st, 1920 | 2,677 54 | |
| | Capital expenditures made by the Commission in the fiscal year ending October 31st, 1921, and consisting of extensions and improvements to roadbed | 8,478 03 | |
| | A total investment as at October 31st, 1921, of | | 311,596 86 |
| | A total of | | $2,154,792 76 |

Information is not available in the records of the companies permitting determination as to what amounts stood included in the book values of the assets at the date of purchase as the costs or values of franchises, rights and goodwill.

**Investments $190,000**

These consisted on October 31st, 1921, of bearer bonds of the City of Windsor issued April 1st, 1920, bearing interest at the rate of 4 ½% per annum and maturing on April 1st, 1960, which said bonds were delivered to the Commission (for the Sandwich, Windsor and Amherstburg Railway) in payment for a power and light distribution system in the City of Windsor, which was included in the Assets sold to the Commission under the purchase agreement dated January 14th, 1920. The Assets so sold still remain subject to the $679,000 of bonds of the Railway Companies outstanding and unpaid.

The $190,000 of City of Windsor bonds stood pledged on October 31st, 1921, as part of the securities lodged by the Commission with the Bank of Montreal as collateral to a loan of $600,000 obtained by the Commission from the Bank. The proceeds of such loan, to extents expended up to October 31st, 1921, were invested by the Commission in extensions, rehabilitations and improvements to the Railway properties.

**Materials and Spare Parts $60,286.25**
**Stationery, Tickets and Other Supplies $5,498.63**

The amounts of these Assets were confirmed by physical inventory as of date October 31st, 1921, and the superintendent of the Railways has certified that the valuations attached to the items included therein are fair and reasonable.

**Accounts Receivable $2,794.04**

These represent accounts due to the Commission. No losses are anticipated in connection therewith.

**Cash in Bank $6,241.12**

Cash on deposit to the credit of the Commission in the Bank of Montreal, Windsor, amounted on October 31st, 1921, to $6,241.12.

**Detroit United Railway $10,762.50**

This represents an amount due by the Detroit United Railways in respect of interest on $679,000 of outstanding bonds of the Sandwich, Windsor and Amherstburg Railway and the Windsor and Tecumseh Electric Railway Company, which the Detroit United Railway undertook to pay under the terms of the purchase agreement.

**Deferred Proportion of Expenses re Purchase of Assets of the Railway Companies by the Commission $13,913.75**

Expenses incurred and paid by the Commission for engineering, accounting and legal expenses in connection with the valuation and purchase of the railways and for the printing of bonds issued by the Commission and guaranteed bonds issued by the municipalities amounted, to October 31st, 1921, to $17,392.19, which amount is being written off at the rate of 10% per annum. The sum so written off in the two years ending October 31st, 1921, amounted to $3,478.44, leaving a balance, carried as "deferred expenses", of $13,913.75.

**Deferred Maintenance Costs $5,621.28**

This item represents certain expenditures on Maintenance Account which are chargeable to operations for the period immediately following October 31st, 1921.

**Insurance Unexpired $3,411.64**

The proportion of insurance premiums prepaid to October 31st, 1921, amounted to $3,411.64.

### Excess of Expenditures over Receipts in respect of Operations for whole period to October 31st, 1921, $33,558.08

The excess of operating expenditures over receipts for the period between April 1st, 1920 and October 31st, 1921, amounted to $33,558.08 and such excess has, under the provisions of Section 9 and 10 of the Hydro-Electric Railway Act, to be repaid to the Commission by the municipalities interested in the System as apportioned by the Commission in the manner hereinafter mentioned under the heading "Results of Operations."

## LIABILITIES

### Capital Stock and General Reserves $1,150,839.58

The interest of the Detroit United Railways in the Sandwich, Windsor and Amherstburg Railway and the Windsor and Tecumseh Electric Railway Company, which said interest was purchased by the Commission, stood represented on April 1st, 1920, by the following;

| | | |
|---|---|---|
| (a) | Capital stock issued and paid-up of the Sandwich, Windsor and Amherstburg Railway, 2,970 shares of a par value of $100 each | $297,000 00 |
| (b) | Capital stock issued and paid-up of the Windsor and Tecumseh Electric Railway Company, 1000 shares of a par value of $100 each | 100,000 00 |
| (c) | General reserves of the companies as they stood on April 1st, 1920 | 643,839 58 |
| | Total | $1,040,839 58 |

which said interest was increased in the fiscal year ending October 31st, 1921 by

| | | |
|---|---|---|
| (d) | Bonds of the Sandwich, Windsor and Amherstburg Railway redeemed by the Detroit United Railways to the amount of | 110,000 00 |
| | leaving a net equity in the properties on October 31st, 1921, of | $1,150,839 58 |

In the purchase of the interest of the Detroit United Railways in the Railway Companies as it stood on April 1st, 1920, bonds of the Commission to the amount of $1,250,000 bearing interest at 4½% payable in forty years and guaranteed by the Province of Ontario were delivered to the Vendors, while an additional $110,000 of bonds of the same issue—making a total of $1,360,000—were surrendered by the National Trust Company, Limited in 1921 upon delivery to it of an equal amount of cancelled bonds of the Sandwich, Windsor and Amherstburg Railway. As on October 31st, 1921, other bonds of the Commission to the amount of $679,000 stood deposited with the National Trust Company, Limited to be held as collateral security for repayment by the Detroit United Railways of outstanding bonds of the Railway Companies, as below mentioned.

### Bonded Indebtedness $689,762.50

Bonded indebtedness representing direct obligations of the Railway Companies, secured upon the properties purchased, consisted on October 31st, 1921, of the following:

| | | |
|---|---|---|
| (a) | Sandwich, Windsor and Amherstburg Railway first mortgage 4½% bonds due December 1st, 1922 | $490,000 00 |
| (b) | Windsor and Tecumseh Electric Railway Company first mortgage 5% bonds due September 2nd, 1927 | 189,000 00 |
| (c) | Interest accrued on the above to October 31st, 1921 | 10,762 50 |
| | Total | $689,762 50 |

Under the agreement to purchase dated January 14th, 1920, the Detroit United Railway obligated itself to pay principal and interest of the above bonds and as security for such payment, $679,000 4½% forty-year bonds of the Commission

dated April 1st, 1920, and guaranteed by the Province of Ontario, stood deposited as on October 31st, 1921, with the National Trust Company, Limited, to be held by them and delivered only upon payment from time to time, of the obligations mentioned by the Detroit United Railway. Interest upon such $679,000 of bonds of the Commission is payable to the Detroit United Railway in partial offset against interest payable by such Company in respect of the $679,000 of bonds of the Railway Companies outstanding.

### Hydro-Electric Power Commission of Ontario $575,308.77

This consisted as of date October 31st, 1921, of moneys advanced by the Commission to the Railway Companies to the extent of $600,000 less a balance to the debit of the Commission on current account of $24,691.23. The $600,000 advanced by the Commission was borrowed by it from the Bank of Montreal upon the security of

(a) $61,000 of forty year 4½% bonds of the Commission guaranteed by the Province of Ontario, being the difference between the total amount of such bonds issued, $2,100,000 and $2,039,000 thereof paid over as the purchase price of the undertakings of the Detroit United Railways.

(b) $440,000 of forty year 6% bonds of the Commission guaranteed by the Province of Ontario, being a portion of the $900,000 bonds issued by the Commission on July 1st, 1921 for the purpose of making extensions and improvements to the Railway System. (The balance, $460,000, of such issue remained in the hands of the Commission as on October 31st, 1921) .....

(c) $190,000 of debentures of the City of Windsor bearing interest at the rate of 4½% and payable in forty years from April 1st, 1920.

### Accounts Payable $24,478.82

These consist of sundry accounts payable and accrued charges amounting to $23,478.82, also of a provision for unredeemed tickets to the amount of $1,000. The Accountant of the Commission has certified that all liabilities of the Railway Company chargeable to or affecting the operations to October 31st, 1921, were included in the above amounts.

### Reserves for Renewals $47,202.88

Reserves for the renewal of the works of the Railway Companies are provided by an annual charge of 3⅓% on the capital invested in the road, buildings and equipment exclusive of

(a) The cost of grading, ballast, ties and paving which are repaired and renewed by current maintenance,

(b) The cost of rights-of-way and other lands which are treated as non-depreciable,

(c) Engineering in connection with the original construction of the road.

The renewal reserves so provided are augmented by interest at 4% per annum allowed on the balances remaining from time to time to the credit of the account and such provision is equivalent to a renewal rate of approximately 5% per annum on a straight line basis.

To October 31st, 1921, the amount to the credit of the renewals account was $47,202.88.

### Results of Operations

Attached hereto as Schedule 93 is a combined revenue and expenditure account for the year ending October 31st, 1921. In that period operating revenue and interest receivable amounted to $513,876 84

as against which costs of operations were as follows:

| | | |
|---|---|---|
| Transportation expenses, Maintenance, Power purchased, Management expenses, Taxes and Insurance. | $429,531 37 | |
| Written off expenses incurred in connection with the purchase of the Railways | 1,902 34 | |
| Provision for renewal of road and equipment | 30,491 64 | |
| Interest on borrowings (other than bond interest) | 15,832 86 | |
| Total operating costs | | 477,758 21 |
| leaving a net operating profit for the period of | | $36,118 63 |

| | |
|---|---|
| as against which | |
| Interest upon the $2,039,000 of bonds issued by the Commission in purchase of the System amounted for the year to | $91,755 00 |
| leaving an excess of expenditures over receipts from operations and interest for the year of | $55,636 37 |
| The excess of Operating Revenues over expenditures for the seven months to October 31st, 1920 amounted to | $22,078 29 |
| and such excess—applied in reduction of the | 55,636 37 |
| The above mentioned left a deficit for the whole period of operations to October 31st, 1921—of | $33,558 08 |

Under the provisions of Section 9 of the Hydro-Electric Railway Act, the municipalities interested in the System are required to make payment of such deficit to the Commission, and as empowered by Section 10 of such Act, the Commission has apportioned the deficit between such municipalities as follows:

| | | |
|---|---|---|
| City of Windsor | | $12,780 81 |
| Town of Walkerville | | 3,446 60 |
| " Sandwich | | 4,496 90 |
| " Amherstburg | | 2,176 08 |
| " Ford City | | 1,107 74 |
| " Ojibway | | 763 54 |
| " Riverside | $1,207 28 | |
| " Tecumseh | 491 85 | |
| Township of Sandwich East | 2,772 25 | |
| | | 4,471 38 |
| " " Sandwich West | | 4,315 03 |
| | | $33,558 08 |

The amount apportioned against each of the above mentioned municipalities is in exact proportion to the amount of the debentures issued by each of them at the time the railways were purchased by the Commission.

## GUELPH RADIAL RAILWAY

### Scope of System

The Guelph Radial Railway comprises an electric street railway within the limits of the City of Guelph and short lines extending to the Experimental Farm and one or two other points in the immediate vicinity of Guelph.

### Purchase from the City of Guelph of the Plant, Assets and Capital Stock of the Guelph Radial Railway Company by the Hydro-Electric Power Commission of Ontario

Under the terms of an agreement dated December 8th, 1920, the Hydro-Electric Power Commission of Ontario purchased from the City of Guelph—and free from liabilities—all the assets, undertakings and property of every kind or nature belonging to the Guelph Radial Railway Company, consisting of:

1. All freehold and leasehold lands, easements and interests in lands, save and except three park properties which remain the property of the City of Guelph.
2. All plant, machinery, rolling stock, works, buildings, effects, equipment, apparatus, furniture, stock-in-trade, supplies, stores, goods, chattels and effects.
3. All franchises, patents, licenses, agreements and rights and all documents, including title deeds, contracts, books of account, plans, records and specifications.
4. All the outstanding shares of the capital stock of the Guelph Radial Railway Company fully paid up.
5. All the property to which the Guelph Radial Railway Company was entitled in connection with its business except cash, promissory notes, book accounts and other bills and accounts receivable which may be retained by the Corporation.

The purchase price given by the Commission for such assets was $150,000 payable including interest at 4½% per annum—in instalments of $11,700 in each year for—twenty years, in half yearly payments on May 1st and November 1st, the first of such half-yearly payments ($5,850) to be made on 1st November, 1921. No bonds were required to be issued by the Commission covering the purchase price.

With recalculation it has been found that the forty half-yearly payments of $5,850 each so provided to be paid, will over the period of twenty years from May 1st, 1921, overpay principal and interest to the extent of $6,976.29. An error would accordingly appear to have been made in calculating the amount of such half-yearly payments and at some time before the expiry of the twenty year period in which the payments are to be made, the accounts will, therefore, require to be adjusted.

Under the terms of the purchase agreement and the Guelph Railway Act, it is provided amongst other things that

(a) The Commission may issue bonds to the amount of $150,000 for the purposes of the Railway and further that with the consent of the corporation it may from time to time increase such bond issue to cover the capital cost of extensions or improvements, or additional works and equipment of any kind required for the railway.

(b) The corporation of the City of Guelph is authorized to issue debentures to an amount not exceeding $300,000, payable in fifty years from May 1st, 1921, and bearing interest at the rate of 6% per annum as provided by the statute but only 5% per annum as provided by the agreement between the Commission and the City of Guelph. Such debentures are required to be deposited with the Commission. Further the corporation is authorized under the statute to issue and deposit with the Commission further 6% debentures for the same amount as any increase made in the bond issue of the Commission to cover the capital costs of extensions, improvements, or additional works or equipment of the railway.

(c) If the revenues derived from the operation of the railway shall be insufficient in any year to meet operating and working expenses and the instalments ($11,700) of the purchase price to be paid in each year, then the Corporation of the City of Guelph shall make payment to the Commission of any deficit met with. After ten years from May 1st, 1921, Sinking Fund charges sufficient "on a basis of not more than forty years" to repay all bonds issued by the Commission have under the terms of the agreement, to be provided out of the revenues of the railway.

Under the terms of such agreement the Commission had to October 31st, 1921 obligated itself to pay $150,000 to the City of Guelph in forty semi-annual payments (including 4½% interest) of $5,850 each and had also created an issue of $150,000 of 6% bonds maturing on May 1st, 1931, of which $116,000 had then been sold to the Public. As against the obligations so assumed and the bonds so issued $300,000 of 5% bonds maturing on May 1st, 1971, had been issued and deposited with the Commission by the Corporation of the City of Guelph.

### Balance Sheet of the Guelph Railway

Attached hereto as Schedule 94 is a combined statement of assets and liabilities of the Guelph Radial Railway as of date October 31st, 1921. Dealing with the items contained in such Balance Sheet, I report as follows:

### ASSETS

### Road and Equipment $185,142.38

The cost of the road and equipment to the Commission as of date May 1st, 1921, and after deducting the value of stores on hand, was $144,698.19. Costs of improvements and betterments to October 31st, 1921—and as shown in detail in Schedule 21—amounted to $40,444.19, making a total cost as of October 31st, 1921 of $185,142.38.

### Materials and Spare Equipment $4,240.78
### Stationery, Tickets and other Supplies $334.29

The amounts of these items were confirmed by physical inventories as of date October 31st, 1921. The Superintendent of the Railway has certified that the valuations attached to the items included therein are fair and reasonable.

**Accounts Receivable $3,997.61**

This represents amounts due to the Commission and losses in connection therewith are not anticipated.

**Cash in Bank $1,029.49**

Cash on deposit to the credit of the Guelph Radial Railway Company in the Royal Bank of Canada, Guelph, amounted on October 31st, 1921, to $1,029.49.

**Cash on deposit in General Bank Account of the Commission $69,641.98**

The sum of $69,641.98 remained on October 31st, 1921, on deposit in the general Bank account of the Commission in respect of the unexpended proceeds of sale of $116,000 of bonds of the Commission issued and sold for the purposes of the Railway.

**Deferred portion of Expenses re Purchase of Assets of Railway by Commission $1,749.95**

Expenses incurred and paid by the Commission for engineering, accounting and legal expenses in connection with the valuation and purchase of the railway amounted to $1,944.40, which amount is being written off at the rate of 10% per annum. The sum so written off in the fiscal year ending October 31st, 1921, amounted to $194.45, leaving a balance of deferred expenses of $1,749.95.

**Due by the City of Guelph $4,801.32**

The operating deficit of the railroad for the six months to October 31st, 1921, was $10,651.32, particulars of which are set out under the heading "Results of Operations" hereinafter following. Included in such deficit was $5,850, the amount of a half-yearly instalment to be paid on November 1st, 1921, by the Commission to the City of Guelph in respect of purchase of the railway. Of such instalment $3,375 represented interest payable on the purchase price, while $2,475 represented the proportion of the principal of the purchase price payable on November 1st, 1921. After credit of the amounts so payable the balance due to the Commission by the City of Guelph on October 31st, 1921, amounted to $4,801.32.

## LIABILITIES

**Hydro-Electric Power Commission of Ontario $266,000**

Of the above amount $150,000 represented the purchase price paid by the Commission for the railway under the terms of the agreement dated December 8th, 1920, and between the Commission and the Corporation of the City of Guelph as hereinbefore mentioned. In respect of such purchase price principal to the amount of $2,475 and interest to the amount of $3,375 was payable to the City of Guelph on November 1st, 1921.

In addition to the $150,000 above mentioned, the Commission created an issue of $150,000 of 6% bonds payable on May 1st, 1931, and of such issue bonds to the amount of $116,000 had to October 31st, 1921, been sold to the public. As security to the Commission for the purchase price of $150,000 so assumed by the Commission and the issue of $150,000 created by the Commission, $300,000 of 5% bonds maturing on May 31st, 1971, had been issued and deposited with the Commission by the Corporation of the City of Guelph.

**Accounts Payable $2,939.07**

Accounts payable by and accrued charges of the railroad to October 31st, 1921, amounted to $2,439.07, while in addition a provision of $500 had been set aside in respect of unredeemed tickets. The Accountant of the Commission has certified that all liabilities chargeable to or affecting the operations of the railway to October 31st, 1921, were included in the above amounts.

### Reserves for Renewals $1,998.73

Reserves for the renewal of the works of the Railway are provided by an annual charge of 4.1% on the capital invested in the road, buildings and equipment exclusive of the cost of—

(a) Grading, ballast, ties, bridges and paving which are repaired and renewed by current maintenance.

(b) The cost of rights-of-way and other lands which are treated as non-depreciable.

(c) Engineering and miscellaneous expenses in connection with the original construction of the road.

The renewal reserves so provided will be augmented by interest at the rate of 4% per annum, allowed on the balance remaining from time to time to the credit of the account and such provision is equivalent to a renewal rate of approximately 5 3/4% per annum on a straight line basis. To October 31st, 1921, the amount to the credit of the renewals account was $1,998.73.

### Results of Operations

Attached hereto as Schedule 95 is a combined revenue and expenditure account for the six months ending October 31st, 1921. In such period operating revenue amounted to $38,511 05

as against which costs of operations were as follows:

| | | | |
|---|---|---|---|
| Transportation Expenses, Maintenance, Power purchased, Management Expenses, Insurance and Taxes. (See Schedule 95.) | | $40,658 45 | |
| Written off expenses incurred in connection with the purchase of the railway | | 194 45 | |
| Provisions for renewal of road and equipment | | 1,998 73 | |
| Interest | | 460 74 | |
| Provision for payment to the City of Guelph of instalment due November 1st, 1921, and consisting of interest for the half year on the purchase price of the Railway | $3,375 00 | | |
| and proportion of the principal of the purchase price payable November 1st, 1921 | 2,475 00 | | |
| | | 5,850 00 | |
| | | | 49,162 37 |
| leaving an operating deficit for the half year ending October 31st, 1921, of | | | $10,651 32 |

which sum was payable by the City of Guelph to the Commission under the terms of the agreement dated December 8th, 1920.

According to clause 5-D of the above-mentioned agreement, the Commission agreed to supply electrical power or energy for operation of the Railway at rates consistent with those charged to municipal corporations. In the six months ending October 31st, 1921, the power required for the operation of the railway was not supplied directly by the Commission but was purchased by the Commission for the purposes of the railway from the City of Guelph under the terms of an arrangement made between the Commission and the Municipality.

No provision has been made in the above costs of operation in respect of Sinking Fund instalments to repay the bonds, $116,000, issued by the Commission for the purpose of making improvements and betterments; sub-section 4 of Section 4 of the Guelph Railway Act providing that it shall not be necessary for the Commission to raise or provide any such Sinking Funds until after the expiration of a period of ten years from May 1st, 1921.

## PORT CREDIT TO ST. CATHARINES RAILWAY

The Port Credit to St. Catharines Railway is projected to run from the Village of Port Credit, in the Township of Toronto westward through Oakville, Burlington, Hamilton, Grimsby and St. Catharines.

Costs of construction and equipment of the Port Credit to St. Catharines Railway were estimated by Engineers of the Commission at $11,360,363 and with the approval of by-laws submitted in respect thereto, 15 municipalities entered into agreement in the year 1919 for the construction and operation of the proposed railway under the terms of the Hydro-Electric Railway Act. This agreement was approved by Order-in-Council dated 28th September, 1916. By further Order-in-Council dated 8th August, 1919, the Treasurer of Ontario was authorized to guarantee bonds of the Commission to the extent of $11,360,363 for the purposes of providing funds for the construction and equipment of the road. Bonds of the Commission bearing date November 1st, 1919, with interest at 5%, and payable on November 1st, 1969, were prepared and guaranteed by the Province of Ontario to the extent of $11,360,363 and of such bonds $1,200,000 have been executed by the Commission and deposited with the Bank of Montreal as collateral security for certain loans hereinafter mentioned. The balance of the bonds amounting to $10,160,363 had not been issued but remained on October 31st, 1920, in the possession of the Commission signed by the Chairman but not executed by the Secretary of the Commission, while the seal of the Commission was not attached to them.

Under Section 11, Sub-section 1, of the Hydro-Electric Railway Act, it is provided that with execution of an agreement for the construction of a hydro-electric railway the corporations signatory thereto shall deposit with the Commission debentures to the amounts apportioned as their respective shares of the cost of the construction and equipment of the proposed railway, and under the provisions of such section there has been lodged with the Commission debentures to the amounts set opposite their respective names by the following municipalities.

| | |
|---|---|
| Township of Louth | $621,935 00 |
| " " Nelson | 413,744 00 |
| " " Clinton | 522,954 00 |
| " " Trafalgar | 594,690 00 |
| " " Grantham | 141,604 00 |
| " " North Grimsby | 468,126 00 |
| " " North Beamsville | 56,815 00 |
| Town of Oakville | 224,194 00 |
| " Burlington | 159,549 00 |
| Township of Barton | 314,033 00 |
| " " East Flamboro | 294,320 00 |
| Village of Grimsby | 112,393 00 |
| City of St. Catharines | 688,539 00 |
| Township of Toronto | 268,336 00 |
| City of Hamilton | 6,478,928 00 |
| Total | $11,360,160 00 |

These debentures bear date of November 1st, 1919, and are payable in 50 years with interest at 5% per annum.

To October 31st, 1921, the amounts expended by the Commission upon the undertaking were as follows:

| | |
|---|---|
| Expended upon purchase of rights-of-way | $72,386 77 |
| Construction materials purchased | 304,254 86 |
| Surveying, engineering, administrative expenses and interest | 100,660 58 |
| A total of | $477,302 21 |

of which $63,681.36 was expended in the fiscal year ending October 31st, 1921. The expenditures so made in such year consisted of—

| | | |
|---|---|---|
| Balances owing on ties purchased in 1920, and handling charges upon the same | $74,151 91 | |
| Interest on expenditures to October 31st, 1921 | 29,894 20 | |
| | | $104,046 11 |
| Less: | | |
| Amounts realized on portion of ties sold | $33,369 51 | |
| Amount realized from tools and instruments transferred to "Tools and Equipment Account" of the Commission | 1,902 81 | |
| Amounts credited in respect of re-allocation of certain engineering expenses paid in 1920 | 5,092 43 | |
| | | 40,364 75 |
| Leaving net expenditures for the year of | | $63,681 36 |

To provide the funds out of which such expenditures of $477,302.21 were made, the Commission had, prior to October 31st, 1920, borrowed the sum of $100,000 from the Bank of Montreal upon the security of $1,200,000 of bonds of the Commission guaranteed by the Province as above mentioned. Of the remainder of $377,302.21—$313,620.85 had to October 31st, 1920, been expended by the Commission out of appropriations for and funds held by the Commission for the benefit and purposes of Hydro-Electric power systems. On December 28th, 1920, however, the Commission borrowed a further $400,000—making $500,000 in all—from the Bank of Montreal upon the security of the $1,200,000 of bonds before mentioned, and out of such loan made repayment into the general funds of the Commission of the amounts borrowed from power systems for the purposes of the railway system.

After such repayments to the Power Systems, the sum of $313,620.85 remained in the hands of the Commission on October 31st, 1921, available for repayment to the Province in respect of advances made by it to the Power Systems, while the sum of $22,697.79 remained in the hands of the Commission available for the purpóses of the Port Credit to St. Catharines Radial Railway.

## TORONTO TO PORT CREDIT RAILWAY

The Toronto to Port Credit Railway is projected to run from the City of Toronto westward through the Town of Mimico, the Townships of Toronto, Etobicoke and New Toronto, to connect at the Village of Port Credit with the Port Credit to St. Catharines Railway. The cost of constructing and equipping the Railway was estimated by Engineers of the Hydro-Electric Power Commission at $5,109,573 and under agreements entered into in 1920 the following municipalities had to October 31st, 1920, deposited debentures of their own issue with the Commission to the extents set opposite their respective names: namely—

| | |
|---|---|
| Township of Toronto | $220,542 00 |
| " " Etobicoke | 401,335 00 |
| " " New Toronto | 82,250 00 |
| Village of Port Credit | 54,050 00 |
| Town of Mimico | 111,200 00 |
| City of Toronto | 4,240,196 00 |
| A total of | $5,109,573 00 |

Such debentures bear date July 2nd, 1920, and are payable in 50 years with interest at 5% per annum.

To October 31st, 1920, no bonds had been issued by the Hydro-Electric Power Commission of Ontario in respect of the costs of construction and equipment of the Toronto to Port Credit Railway, but expenditures to the amount of $683,286.74

had been made by the Commission in connection therewith under the following circumstances.

The Commission states that in the latter part of the fiscal year ending October 31st, 1919, it received assurances from Sir William Hearst, the then Premier of the Province of Ontario, that if it would obtain resolutions from the municipalities interested requesting the Government to introduce and pass all amendments to existing legislation that might be necessary to validate the building of an electric railway line between Toronto and St. Catharines as a part of the proposed Toronto to St. Catharines Hydro-Electric railway—so as to make the same legal, valid and binding upon the municipalities—that the Government would, with the presentation to it of such resolutions support legislation to that effect. On the basis of these assurances and with the resolutions by the municipalities in its possession the Commission states that it felt justified in acquiring rights-of-way and later making further expenditures thereon out of funds held by it under the terms of the Power Commission Act in the belief that by so doing it would make a saving in the cost of the proposed Port Credit to Toronto Railway line.

To October 31st, 1921, the amounts expended by the Commission upon the undertaking were as follows:

| | | | |
|---|---|---|---|
| (1) | Expended upon the purchase of rights-of-way | $632,291 68 | |
| (2) | Expenditures upon surveying, engineering, administrative expenses and interest | 103,473 02 | |
| | A total of | | $735,764 70 |

of which $52,477.96 was expended in the fiscal year ending October 31st, 1921, for the following purposes:

| | | |
|---|---|---|
| Payment of balances owing upon rights-of-way purchased in 1920 | $13,470 16 | |
| Interest | 45,183 20 | |
| | | $58,653 36 |
| Less: excess of revenues from property, overtaxes and other expenses | | 6,175 40 |
| Leaving net expenditures of | | $52,477 96 |

The expenditures of $52,477.96 above-mentioned were made by the Commission out of appropriations made by the Province to meet the costs of "Miscellaneous Construction" in respect of power systems. There was—in my opinion—no authority in the Commission to use the $52,477.96 expended for such purposes but equally there was no other source available from which the Commission could legally obtain funds to enable it to protect its investment in the railway.

## EXPENDITURES CHARGED TO THE PROVINCE OF ONTARIO

Under Vote 106 of the Legislature, for the fiscal year 1920–21, the sum of $75,000 was appropriated to cover expenditures to be made by the Commission on behalf of the Province; in addition, under Vote 201, a further sum of $205,000 was included in the supplementary estimates for the same period to cover further expenditures to be made by the Commission on behalf of the Province. The total of such appropriations was $280,000 and they were made following submission by the Commission of estimates which indicated that the following amounts would be required for expenditure on behalf of the Province in the year, namely—

**Re Power Undertakings:**

| | | |
|---|---|---|
| (a) | Engineering assistance to non-operating municipalities, and for the supply of power to non-operating municipalities; rate investigations and statistics | $20,000 00 |

| | | |
|---|---|---|
| (b) | General hydrographic surveys, storage surveys, reports and investigations on power sites and stream flow, and special hydrographic investigations and reports | $50,000 00 |
| (c) | General surveys and demonstrations in rural districts | 30,000 00 |
| | | $100,000 00 |

**Re Hydro Radial Railways:**

| | | |
|---|---|---|
| (d) | Engineering investigations and expenditures covering surveys, by-laws and reports under the Hydro-Electric Railway Act, and expenditures of the Commission in the preparation of data and the submitting of same to the Royal Commission; also time of engineers, office assistants and counsel in connection with this work; engineering investigations and surveys, by-laws and reports under the Hydro-Electric Railway Act, 1914 | 150,000 00 |

**Re Waters Powers Regulations Act, 1916:**

| | | |
|---|---|---|
| | Expenditures to be made under the terms thereof | 10,000 00 |

**Re Rules and Regulations Act, 1912:**

| | | |
|---|---|---|
| | Expenditures to be made under the terms thereof | 20,000 00 |
| | A total of | $280,000 00 |

In respect of such appropriations there was paid over by the Province to the Commission in the year the sum of ..... $275,068 86 which was applied—

| | |
|---|---|
| As against radial railway expenditures | $150,000 00 |
| As against other expenditures on behalf of the Province | 125,068 86 |

In addition the sum of $10,866.96, including interest, remained in the hands of the Commission out of appropriations paid over to it in the fiscal year ending October 31st, 1920, in respect of expenditures to be made on account of power undertakings. As against the $285,935.82 so paid over to and remaining in the hands of the Commission it charged amounts aggregating $647,017.72 against the Province—in the year—the excess of $361,081.90 having been expended by the Commission out of moneys held by it for the benefit of power systems, in manner and in the periods hereinafter mentioned.

## Expenditures re Power Undertakings

Expenditures made by the Commission in the year ending October 31st, 1921, in respect of power undertakings and under the Water Powers Regulations Act and the Rules and Regulations Act. (See Schedule 20) were as follows:

| | | | |
|---|---|---|---|
| (a) | For engineering, assistance to non-operating municipalities and districts, and gathering data for statistical purposes and estimates for the supply of power; also rate investigations | | $12,279 42 |
| (b) | For legal expenses in respect of the Thunder Bay System and the Great Lakes Paper Company, Limited | | 1,750 00 |
| (c) | For general hydrographic surveys, storage surveys, reports and investigations on power sites and stream flow, and special hydrographic investigations and reports | | 65,242 24 |
| (d) | For engineering investigations, surveys and reports under the Water Powers Regulations Act, 1916 | | 7,459 85 |
| (e) | For estimates, surveys and demonstrations in rural districts | | 37,707 01 |
| (f) | For electrical inspection, salaries and expenses of inspectors, expenses of local office and administration | $212,590 10 | |
| | Less: revenue from inspection fees | 183,006 60 | 29,583 50 |
| (g) | On account of salary of Chairman of Commission—proportion thereof payable out of the Consolidated Revenue Fund of Ontario under Section 5 (1) Power Commission Act | | 6,000 00 |
| | A total of | | $160,022 02 |

as against which

| | | | |
|---|---|---|---|
| (1) | There was paid over by the Province to the Commission in the year, the sum of | $125,068 86 | |
| (2) | An unexpended balance, with interest thereon, of appropriations paid over to the Commission in the fiscal year ending October 31st, 1920, in respect of expenditures to be made on behalf of the Province, amounted to | 10,866 96 | |
| | | | $135,935 82 |
| | Leaving the amount of | | $24,086 20 |

expended by the Commission in excess of appropriations and moneys in its hands for such purposes.

## Re Hydro Radial Railways

Amounts charged to the Province by the Commission in the fiscal year ending October 31st, 1921, in respect of Hydro Radial Railways were as follows:

| | | | |
|---|---|---|---|
| (a) | Expenditures to October 31st, 1921 (including $44,704.09 expended prior to October 31st, 1920) in connection with the preparation of data and information for and the submission of evidence to the Royal Commission which investigated Hydro Radial Railways | | $335,123 93 |

In respect of investigations, surveys, by-laws and reports upon the following proposed radial railways:

| | | | |
|---|---|---|---|
| (b) | In respect of the proposed Toronto and Eastern Railway: | | |
| | Expended, and capitalized, for the time being, in the period prior to October 31st, 1920 | $43,946 40 | |
| | Expended in the fiscal year ending October 31st, 1921 | 962 84 | |
| | | | 44,909 24 |
| (c) | In respect of the proposed Hamilton, Galt, Elmira and Guelph Railway: | | |
| | Expended, and capitalized, for the time being, in the period prior to October 31st, 1920 | | 35,491 07 |
| (d) | In respect of the proposed Hamilton to London Railway: | | |
| | Expended, and capitalized, for the time being, in the period prior to October 31st, 1920 | $17,674 34 | |
| | Expended in the fiscal year ending October 31st, 1921 | 2,276 30 | |
| | | | 19,950 64 |
| (e) | In respect of the proposed St. Catharines and Niagara Falls Railway: | | |
| | Expended and capitalized, for the time being, in the period prior to October 31st, 1920 | | 25,620 85 |
| (f) | In respect of the proposed purchase of the Niagara, St. Catharines and Toronto Railway: | | |
| | Expended in the period prior to October 31st, 1920 | $1,005 27 | |
| | Expended in the year ending October 31st, 1921 | 465 61 | |
| | | | 1,470 88 |
| (g) | In respect of the proposed purchase of the Toronto Suburban Railway: | | |
| | Expended in the period prior to October 31st, 1920 | | 5,175 05 |
| (h) | In respect of the proposed purchase of the Chatham, Wallaceburg and Lake Erie Railway: | | |
| | Expended in the year ending October 31st, 1921 | | 5,028 74 |
| (i) | Assistance to sundry municipalities in connection with electric railways | | 642 74 |
| (j) | General railway engineering not applicable to any particular line | | 13,582 56 |
| | A total of | | $486,995 70 |

The amount paid over to the Commission by the Province in the year ending October 31st, 1921, in respect of engineering investigations and expenditures covering surveys, by-laws and reports under the Hydro-Electric Railway Act and the expenditures of the Commission in the preparation of data and the submission of the same to the Royal Hydro Railway Commission, also the time of engineers, office assistants and counsel in connection with this work; engineering investigations, surveys, by-laws and reports under the Hydro Radial Railway Act 1914, having been | 150,000 00

a balance of | $336,995 70

was left charged on the records of the Commission against the Province of Ontario in respect of Hydro Radial Railways and as of date October 31st, 1921.

On October 28th, 1921, a Treasury Board Minute was passed which provided that pursuant to Section 26 of the Audit Act, the sum of $4,855,304.88 should be placed to the credit of the Provincial Treasurer to meet expenditures in connection with the Queenston Chippawa Development works, the Rideau System, the Thunder Bay System, the Nipissing System, Miscellaneous Expenditures and "Expenditures to be made on account of the Province." The amount included in such Treasury Board Minute to meet expenditures on account of the Province was $359,068.86 which amount covered—approximately—the above-mentioned balance of $336,995.70 charged to the Province in connection with Hydro Radial Railways and the $24,086.20 which had been expended by the Commission on power investigations, surveys, reports, etc., in excess of appropriations made in respect thereof. To October 31st, 1921, no payments had been made by the Province to the Commission out of the funds authorized by the Treasury Board Minute in respect of the $359,068.86 mentioned.

## GENERAL BALANCE SHEET

The reports hereinbefore contained indicate the amounts of the investments made by the Commission in the works of each System and the results of operation of each System or undertaking where construction had been completed. Beyond such investments, however, the Commission owns and controls assets of a fixed and personal nature which are employed by it for the benefit of all Systems and undertakings in common, while it is also under liabilities and holds certain reserves in respect thereof. The amount of these liabilities and reserves are all set out in the General Balance Sheet of the Commission which is attached hereto as Schedules 1 and 2, but in order that an understanding of them may be gained and the aggregate of the assets and liabilities of the Commission be understood I report upon such Balance Sheet as follows:

## ASSETS

### Amounts Invested in Hydro-Electric Power and Hydro-Electric Railway Undertakings $107,562,548 38

The amounts invested by the Commission to October 31st, 1921, in Hydro Electric Power Systems and Hydro-Electric Railway undertakings were as follows:

| | | |
|---|---|---|
| In the Niagara System— | | |
| Transmission lines and stations | $17,800,681 63 | |
| Niagara Power Development | 58,018,366 89 | |
| " Thunder Bay System | 6,466,158 12 | |
| " Severn System | 1,406,847 24 | |
| " St. Lawrence System | 854,193 53 | |
| " Wasdell System | 335,382 22 | |
| " Eugenia System | 2,048,663 60 | |
| " Ottawa System | 5,707 07 | |
| " Muskoka System | 212,530 96 | |
| " Rideau System | 1,074,004 45 | |
| Total | | $88,222,535 71 |
| In the Bonnechere River Storage System | | 34,165 74 |
| In the Ontario Power Co. (operated for the benefit and at the cost of the Niagara System) | | |
| Purchase price paid in forty year 4% bonds of the Commission with accrued interest thereon | $8,080,000 00 | |

| | | | |
|---|---|---|---|
| In respect of the 6% 1941 debentures issued by the Commission for the purpose of retiring an issue of the Power Company which matured in 1921—with accrued interest on such debentures | $3,267,856 16 | | |
| Advances by the Commission for construction of the third pipe line | 3,515,094 93 | | |
| | | $14,862,951 09 | |
| In Systems owned and operated by the Commission apparently at its own risk, | | | |
| Essex System | 375,141 34 | | |
| Thorold " | 44,020 80 | | |
| | | 419,162 14 | |
| | | | $103,538,814 68 |
| Amounts invested in or expended upon Radial Railways or disbursed in connection therewith and capitalized on the books of the Commission to October 31st, 1921, were: | | | |
| In respect of railways in operation— | | | |
| The Sandwich, Windsor and Amherstburg Railway | $2,614,308 77 | | |
| The Guelph Radial Railway | 196,358 02 | | |
| | | 2,810,666 79 | |
| In respect of railways, the construction of which stood deferred, but in connection with which certain rights-of-way had been acquired, construction materials purchased and expenditures made for engineering, surveying, etc— | | | |
| Port Credit to St. Catharines Radial Railway | $477,302 21 | | |
| Toronto to Port Credit Railway | 735,764 70 | | |
| | | 1,213,066 91 | |
| | | | 4,023,733 70 |
| A total of | | | $107,562,548 38 |

In addition to the $103,538,814.68 invested in works relating to the development and distribution of electric power, the Commission had to October 31st, 1921, assumed and guaranteed payment of bonds and debentures outstanding against the properties of the Ontario Power Company to the extent of $10,848,000 and to the extent of $46,774.38 in respect of other undertakings. In the fiscal year ending October 31st, 1922, it is estimated by Engineers of the Commission that the sum of $16,339,968.00 will be expended upon the completion of works in course of construction and upon new works and extensions for the development and distribution of electric power—such amount includes $3,509,580.71 of contracts entered into.

With respect to the investments of the Commission in Hydro Radial Railways, debentures of the municipalities interested therein stood deposited with the Commission on October 31st, 1921, in the instances and to the extents mentioned in the separate reports hereto preceding.

## Service Building and Equipment $487,614.60

Capital invested by the Commission in—

(a) Service building and equipment on Strachan Avenue, Toronto.
(b) Equipment installed in leased storehouse and garage at Hamilton.
(c) Pole yard at Cobourg, Ontario.

| | |
|---|---|
| amounted on October 31st, 1920, to | $466,307 57 |
| while expenditures on such buildings and equipment in the fiscal year ending October 31st, 1921—which are more particularly set out in Schedule 19 hereto—amounted to | 37,442 96 |
| | $503,750 53 |

from which was deducted

| | | | |
|---|---|---|---|
| (a) | The cost of a temporary garage and equipment therein at Niagara Falls which was transferred to and included in the costs of the Chippawa-Queenston development | $15,519 07 | |
| (b) | A portion of cost of amounts written off to operations | 616 86 | |
| | | | $16,135 93 |

leaving an investment in such service buildings and equipment as on October 31st, 1921, of ..... $487,614 60

Provisions for depreciations and amounts to form a Sinking Fund sufficient to return the capital investments within thirty years are set aside annually and charged as part of the costs of operation and administration of all Systems.

### Office Buildings $613,676.17

Capital invested in office buildings of the Commission amounted on October 31st, 1921, to $613,676.17 which comprised:

| | | |
|---|---|---|
| (a) | The purchase price of land on University Avenue, Toronto, and the cost of erecting an office building thereon; also the purchase price of certain properties on Murray Street in the rear of such office building | $494,793 77 |
| (b) | The purchase price $115,000, less mortgage assumed $40,000, of an office building at the corner of Elm Street and Centre Avenue, Toronto, and improvements and alterations $43,882.40 made thereto— ..... | 118,882 40 |
| | | $613,676 17 |

During the fiscal year ending October 31st, 1921, the sum of $11,732.47 was expended on improvements and minor additions to the buildings, details of which are set out in Schedule 19 hereto.

Provisions for depreciation and an amount to form a Sinking Fund in thirty years to return the costs of the buildings and lands are annually charged as part of the costs of operations to all systems.

### Office Furniture and Equipment $146,607.10

| | |
|---|---|
| Capital invested in furniture and equipment installed in the office buildings of the Commission in Toronto and in various Electric Inspection Offices, amounted on October 31st, 1921 (after deduction of allowances for depreciation which are written off annually and charged to costs of operation) to ..... | $120,311 59 |
| while the stationery and office supplies were inventoried on October 31st, 1921, at | 26,295 51 |
| A total of ..... | $146,607 10 |

During the fiscal year ending October 31st, 1921, $42,806.78 was expended by the Commission in the purchase of new furniture and equipment including an initial payment on the installation costs of an inter-office telephone system; as against such expenditures $24,934.21 was written off for depreciations. For particulars of such expenditures see Schedule 19 hereto.

### Automobiles and Trucks $15,571.31

In April, 1921, the Commission adopted a plan or arrangement whereby its Engineers and other employees would be paid for the use of their cars—when employed on works or operations of the Commission—upon a basis of either a mileage or monthly allowance. With the adoption of such a plan the Commission disposed of a considerable number of its automobiles. At the same time other cars and trucks were transferred from the above-mentioned "Automobile and Truck" Account to "Tools and Equipment" and to "Chippawa Works" in which accounts they stood included at 31st October, 1921.

After making such sales and transfers the remaining automobiles and trucks (used for the general purposes of the Commission) stood reduced to $15,571.31 as on 31st October, 1921, after deducting allowances for depreciation at approximately 25% per annum.

### Tools and Equipment $258,897.24

A physical inventory and revaluation of the tools and equipment made as of date October 31st, 1921, showed the value of these assets to be somewhat in excess of the book values thereof. Depreciations upon such tools and equipment are charged proportionately against the works under construction and against operations according to the use made of such equipment.

### Materials and Supplies $1,124,594.13

These consisted on October 31st, 1921, of

| | | |
|---|---|---|
| (a) | Construction materials and sundry supplies on hand | $899,393 42 |
| (b) | Maintenance materials and supplies on hand | 225,200 71 |
| | Total | $1,124,594 13 |

A perpetual or running inventory of the construction materials and supplies is kept by the Stores Department and such inventory is confirmed from time to time throughout the year by making actual count of merchandise and supplies on hand and comparing such count with the inventory record. According to a joint report made by the Purchasing and Stores Departments the above amount of $899,393.42 is about $7,500 greater than the present market values of the materials and supplies on hand. The excess of book values over present market values of such inventories, however, is more than offset by the surplus of $41,334.18 arising out of operations of the service building which is held as a reserve against possible depreciations in the value of these assets. With construction materials and sundry supplies on hand on October 31st, 1920, amounting to $783,402.99 inventories increased in the fiscal year ending October 31st, 1921, by $115,990.43; the greater part of such increase is attributable to increase in the stocks of poles and electrical appliances carried.

The amount invested in maintenance materials and supplies according to a physical inventory taken on October 31st, 1921, was $225,200.71. With an inventory on hand on October 31st, 1920, of $221,712.58 the amount invested increased by $3,488.13 in the fiscal year ending October 31st, 1921.

### Sinking Funds on deposit with the Provincial Treasurer $884,330.01

On October 31st, 1921, moneys and securities deposited by the Commission with the Provincial Treasurer in respect of Sinking Funds to be established under Sections 15 and 23 of the Power Commission Act—towards repayment of advances made by the Province of Ontario—amounted to $884,330.01 and consisted of

| | | |
|---|---|---|
| (a) | Moneys deposited with the Provincial Treasurer, with interest thereupon to October 31st, 1921 | $608,284 91 |
| (b) | Securities of the Province of Ontario delivered to the Treasurer of Ontario (par value $278,500.00) | 276,045 10 |
| | Total | $884,330 01 |

Under the provisions of Section 15 of the Act the $608,284.91 deposited with the Treasurer of Ontario should be invested in securities of the Province and to October 31st, 1921, this had not been done. Calculation of the amount of Sinking Funds to be paid to the Province in any fiscal year can only be effected after the accounts of the Commission for such year have been completed—as a consequence such Sinking Funds cannot be invested by the Commission in securities to be delivered to the Treasurer of Ontario until after the close of the fiscal year. With completion of the accounts of the Commission to October 31st, 1921, it has been ascertained that the sum of $1,229,490.94 should stand deposited as of that date with the Treasurer of Ontario. Purchase of securities of the Province is accordingly being effected by the Commission to meet the $345,160.93 remaining to be deposited as of date October 31st, 1921.

The Sinking Funds of $1,229,490.94 mentioned above include

| | | |
|---|---|---|
| (a) | Sinking Funds collected from municipalities taking power from various systems in operation as part of the cost of power so delivered to such municipalities. (See Schedules 2, 27, 33, 38, 44, 50, 53, 57, 60, 64, 67, 72 and 81) | $1,134,059 91 |
| (b) | Sinking Funds collected in respect of Service and Office Buildings held by the Commission for the benefit of all Systems— | 95,431 03 |
| | Total | $1,229,490 94 |

but do not include Sinking Funds (the collection of which had been deferred by the Commission) payable by municipalities which had to October 31st, 1921, taken power from Commission for a period of less than five years.

### Investments $80,994.50

This represents—

| | | |
|---|---|---|
| (a) | The purchase price paid for $115,000 par value of bonds of the Commission guaranteed by the Province of Ontario, which bonds were part of the issue given by the Commission in purchase of the capital stock of the Ontario Power Company | $79,844 50 |
| (b) | Accrued interest on such bonds | 1,150 00 |
| | | $80,994 50 |

These bonds are held by the Commission as the investment of a portion of the Sinking Funds provided by the Ontario Power Company.

### Cash on Hand $1,678,701.95

Cash in the hands of the Commission on October 31st, 1921, amounted to $1,678,701.95 consisting of—

| | |
|---|---|
| Cash on deposit with Bankers of the Commission | $1,397,163 21 |
| Moneys in the hands of employees as advances on account of expenses | 233,713 24 |
| Cash in Bank of Montreal to pay bond interest coupons overdue but not presented | 47,825 50 |
| Total | $1,678,701 95 |

The amount of moneys on hand to the credit of the Commission with its Bankers on October 31st, 1921, was confirmed to me by certificates from such bankers.

Moneys in the hands of engineers, foremen and other employees of the Commission on October 31st, 1921, for the purposes of payment of expenses, amounted to $233,713.24. Written acknowledgements with respect of the advances of such engineers, foremen and other employees are in the hands of the Commission and were inspected by me.

Moneys on deposit with the Bank of Montreal for payment of coupons overdue on bonds issued by the Commission amounted on October 31st, 1921, to $47,825.50.

### Accounts Receivable $1,512,777.21

These consisted as on October 31st, 1921, of

| | | | |
|---|---|---|---|
| (a) | Amounts due by municipalities in respect of construction work and supply sales | $303,613 52 | |
| | Less: reserve for doubtful accounts | 5,885 20 | |
| | | | $297,728 32 |
| (b) | Amounts due by municipalities in respect of power accounts | | 770,242 18 |
| (c) | "Sinking Fund and Interest" and "Consumers" Accounts owing in respect of rural lines | | 21,373 47 |
| (d) | Due by the Town of Renfrew for water taken from the Bonnechere Storage System for power purposes | | 6,142 92 |
| (e) | Balance due by municipalities as underpayments in respect of the cost of power supplied to them as provided to be paid under Section 23 of the Act | | 398,581 49 |
| (f) | Amount receivable from the City of Port Arthur or out of future revenues from other power customers on the Thunder Bay System | | 18,708 83 |
| | Total | | $1,512,777 21 |

Dealing with them in order:—

(a) **Amounts due by municipalities in respect of construction work and supply sales $297,728.32**

The sum of $303,613.52 was on October 31st, 1921, due to the Commission in respect of municipal construction and supply sale accounts, as against which a reserve for doubtful accounts of $5,885.20 has been set up. A list of all such accounts outstanding is attached hereto as Schedule 99 and as shown thereon items aggregating $75,184.19 were three months or more overdue. With the above reserve provided it is not anticipated by the Commission that any further losses will be met with.

(b) **Amounts due by municipalities in respect of power accounts $770,242.18**

These consist of power accounts due by municipalities and companies to the amount of $770,242.18, details of which are set out in Schedule 100, which also shows that $46,105.61 were overdue for three months or more. The above amount does not include a balance of $17,621.87 owing by the Cornwall Pulp and Paper Company, Limited to the St. Lawrence System, the collection of which is in doubt, and the amount of which was not included in the revenues of that system for the year. Apart from this account it is not anticipated by the Commission that any losses will be sustained in respect of other power accounts receivable.

(c) **"Sinking Fund and Interest" and "Consumers" Accounts owing in respect of Rural Lines $21,373.47**

A list of these accounts is attached hereto as Schedule 101 and of such accounts $3,631.54 were three months or more overdue.

(d) **Due by the Town of Renfrew for water taken from the Bonnechere Storage System for power purposes, $6,142.92**

As on October 31st, 1921, the sum of $6,142.92 stood charged against the Town of Renfrew as owing by it in respect of water supplied by the Bonnechere System for power purposes. Since October 31st, 1921, the Town of Renfrew has paid $836.72 but a balance of $5,306.20 remains still outstanding. Such balance represents that portion of the operating, interest and Sinking Fund charges which had originally been charged by the Commission against other users of water from the Storage System (as set out in my report on the Bonnechere System) but which is now regarded by the Commission as collectible from the Town of Renfrew under contracts between it and the Commission.

(e) **Balances due by municipalities as underpayments in respect of the cost of power supplied to them as provided to be paid under Section 23 of the Act, $398,581.49**

The above balances represent amounts which remained on October 31st, 1921 to be paid by certain municipalities to make good the difference between amounts paid monthly by them to the Commission—to meet power bills rendered—and the actual costs of power supplied to them up to October 31st, 1921. The amounts due by the municipalities of each System were as follows:

| | |
|---|---|
| Niagara System | $190,814 41 |
| Severn System | 56,175 48 |
| St. Lawrence System | 18,635 74 |
| Wasdell System | 19,117 39 |
| Eugenia System | 103,477 55 |
| Muskoka System | 6,272 07 |
| Rideau System | 4,088 85 |
| Total | $398,581 49 |

The amount due by each municipality within each of the above Systems is set out in Schedules 26, 43, 49, 56, 63, 71 and 77.

(f) **Amount receivable from the City of Port Arthur or out of future revenues from other power customers on the Thunder Bay System, $18,708.83**

The revenues of the Thunder Bay System including those collected from the City of Port Arthur for power delivered thereto at an interim rate of $25.00 per horse power and from the Nipigon Fibre and Paper Company, Ltd., for power sold thereto, were insufficient to cover the operating costs of the system (including maintenance expenses and interest at 5% per annum but excluding provisions for Sinking Funds and renewals) by the sum of $18,708.83 which amount must be made good by the City of Port Arthur or provided out of future revenues of the system. Had interest charges been calculated at the rates paid by the Province on the moneys advanced to the System instead of at the rate of 5% per annum the amount to be collected from the City of Port Arthur would have stood increased to $55,848.51

## Central Ontario System—due thereby $18,638.43

As on October 31st, 1921, the sum of $18,638.43 remained owing by Central Ontario System to the Commission on current account.

In the fiscal year ending October 31st, 1921 the sum of $1,719,472.22 was repaid to the Central Ontario System by the Niagara System—such amount having been borrowed by the latter system from the Central Ontario System in connection with the construction of the third pipe line to the works of the Ontario Power Company. With such repayment the Central Ontario System transferred the amount to the Province in reduction of its advances to the system.

## Work in Progress $144,694.97

To October 31st, 1921, expenditures had been made on account of various systems which were chargeable upon completion to—

| | |
|---|---|
| Sundry municipalities | $10,553 91 |
| Capital construction and deferred expenses | 124,856 20 |
| Operating and maintenance expenses | 3,971 14 |
| Electrical inspection (rules and regulations) | 5,313 72 |
| A total of | $144,694 97 |

Included in the item of $124,856.20 was the sum of $23,938.57 expended in connection with valuation of the plant assets of the Dominion Power and Transmission Company and $83,882.91 expended in connection with the proposed purchase of assets of the Toronto Power Company.

## Expenditures charged to the Province in connection with power investigations, surveys, reports, etc. and on the electrical inspection $24,086.20

On October 31st, 1921, the sum of $24,086.20 stood charged against the Province on the records of the Commission. This amount represented the excess of expenditures over appropriations—for the year ending on that date—in respect of items chargeable to the Province. (See page 101 hereof re Power undertakings.)

## Insurance Unexpired $112,694.33

This represents the prepaid portion of premiums on fire and other insurance in force on October 31st, 1921.

## LIABILITIES

### Advances of the Province of Ontario

Advances of the Province of Ontario for the purposes of the Niagara and other systems (but excluding those made in respect of the Central Ontario System, the accounts of which are dealt with separately) amounted on October 31st, 1920, to ..... $31,779,316 10

while the amounts advanced in the fiscal year ending October 31st, 1921, for the purposes of such Systems were ..... 7,736,614 23

increasing the amount due to the Province on General Account to October 31st, 1921, to ..... $39,515,930 33

Moneys advanced by the Province in connection with the construction of the Niagara Development works (Chippawa) amounted on October 31st, 1920 to ..... $22,360,000 00

while advances in the fiscal year ending October 31st, 1921, in respect of such works were in the aggregate of ..... 30,680,674 52

making the total advances by the Province for the purposes of such works to October 31st, 1921 ..... $53,040,674 52

(Memo: Amounts expended upon the Chippawa works to October 31st, 1921, were in the aggregate $58,018,366.89—the excess of $4,977,692.37 having been applied out of the appropriations paid to the Commission for the purposes of other systems and works to the extent of $4,806,215.78 and out of renewal and other reserve funds belonging to the Niagara System to the extent of $171,476.59)

The total of the advances by the Province to October 31st, 1921—other than those for the purposes of the Central Ontario System—amounted—therefore—to $92,556,604 85

Schedules 98a, 98b, 98c and 98d attached hereto contain statements of the accounts between the Commission and the Province as follows—

Schedule 98a shows the general account between the Commission and the Province and included in such account is the interest paid in the fiscal year ending October 31st, 1921 on all advances of the Province including those made in respect of the Central Ontario System.

Schedule 98b is a statement of the account between the Commission and the Province in respect of advances for the construction of the Niagara Power Development.

Schedule 98c is a statement of the account between the Commission and the Province in respect of advances to the Central Ontario System.

Schedule 98d is a statement of the expenditures charged by the Commission to the Province in the fiscal year ending October 31st, 1921 with the cash advances made in respect thereof by the Province and in the year credited in part payment thereof.

In addition to the cash advances made to the Commission, the Province had to October 31st, 1921 guaranteed payment of the following bonds, debentures or obligations assumed or owing by the Commission:

**Re Ontario Power Company**

| | | | |
|---|---|---|---|
| (a) | Advances by the Bank of Montreal to the Commission in respect of construction of the third pipe line to the works of the Ontario Power Company | $1,200,000 00 | |
| (b) | Forty-year 4% bonds of the Commission due August 1st., 1957, given in purchase of the capital stock of the Ontario Power Company | 8,000,000 00 | |
| (c) | Twenty-year 6% bonds issued by the Commission for the purpose of retiring mortgage debentures of the Ontario Power Company which matured on July 1st, 1921 | 3,200,000 00 | |
| (d) | First mortgage bonds of the Ontario Power Company due February 1st, 1943 | 9,218,000 00 | |
| (e) | First mortgage bonds of the Ontario Transmission Company due May 1st, 1945 | 1,630,000 00 | |
| | | | $23,248,000 00 |

**Re Essex System**

| | | | |
|---|---|---|---|
| (a) | Forty-year 4% debentures of the Commission, due June 1st, 1958 | $200,000 00 | |
| (b) | Ten-year 5% debentures of the Commission due June 1st, 1928 | 26,000 00 | |
| | | | $226,000 00 |

**Re Thorold System**

| | | |
|---|---|---|
| (a) | Forty-year 4% debentures of the Commission due December 1st, 1958 | 100,000 00 |
| | Total | $23,574,000 00 |

In respect of Hydro Radials the Province has given the following guarantees:

**Re Sandwich, Windsor and Amherstburg Railway**

| | | | |
|---|---|---|---|
| (a) | Forty-year 4 1/2% bonds of the Commission due April 1st, 1960 | $2,100,000 00 | |
| (b) | Forty-year 6% bonds of the Commission due July 1st, 1961 | 900,000 00 | |
| | | $3,000,000 00 | |

**Re Port Credit and St. Catharines Railway**

| | | | |
|---|---|---|---|
| (a) | Fifty-year 5% bonds of the Commission due November 1st, 1969 | 1,200,000 00 | |
| | | | 4,200,000 00 |

(Memo: Such bonds stand pledged with the Bank of Montreal as security for advances of $500,000 made to the Commission for the purposes of the railway, while further similar bonds of the Commission to the amount of $10,160,363 stood guaranteed by the Province but remained on October 31st, 1921 unsealed and unsigned by the Secretary of the Commission).

The total of the obligations and securities outstanding, payment of which stood guaranteed by the Province of Ontario, as of date October 31st, 1921 was $27,774,000 00

## Debentures of the Commission Outstanding and other Debentures the payment of which has been assumed by the Commission

To October 31st, 1921, debentures of the Commission outstanding amounted to—

| | | |
|---|---|---|
| (a) | Debentures given in purchase of the capital stock of the Ontario Power Company (as above mentioned) with accrued interest thereon | $8,080,000 00 |
| (b) | Debentures issued for the purpose of retiring mortgage debentures of the Ontario Power Company which matured on July 1st, 1921 (as above mentioned) with accrued interest thereon | 3,267,856 16 |
| (c) | Debentures given in purchase of the Essex System (as above mentioned) with accrued interest thereon | 229,874 99 |
| (d) | Debentures given in purchase of the Thorold System (as above mentioned) with accrued interest thereon | 101,696 67 |
| (e) | Liabilities assumed in respect of debentures outstanding against the Niagara System and the Muskoka System | 48,443 21 |
| (f) | Debentures issued in respect of the Sandwich, Windsor and Amherstburg Railway | 2,039,000 00 |

(Memo: $961,000 additional debentures had been issued to October 31st, 1921 of which $501,000 stood hypothecated to the Bank of Montreal against advances to the Commission for the purposes of the railway, while $460,000 of such debentures remained in the hands of the Commission unsold as on October 31st, 1921.

| | | | |
|---|---|---|---|
| (g) | Debentures issued, $150,000 for the purpose of making improvements and betterments to the Guelph Radial Railway of which there was sold and outstanding on October 31st, 1921 | $116,000 00 | |
| Making the total debentures issued and assumed by the Commission (excluding those covering the properties of the Ontario Power Company, payment only of which by the Power Company is guaranteed by the Commission) of | | | $13,882,841 03 |

In addition to the above liabilities the Commission stood obligated as of date October 31st, 1921, to pay the sum of $150,000 in respect of the purchase of the Guelph Radial Railway from the City of Guelph.

### Moneys borrowed by the Commission

To October 31st, 1921, the following amounts stood advanced to the Commission and repayable by it:

| | | |
|---|---|---|
| (a) | Advanced by the Bank of Montreal in respect of construction of the third pipe line to the works of the Ontario Power Company | $1,200,000 00 |
| (b) | Advanced by the Bank of Montreal in respect of the Sandwich, Windsor and Amherstburg Railway | 600,000 00 |
| (c) | Advanced by the Bank of Montreal in respect of the Port Credit to St. Catharines Railway | 500,000 00 |
| | Total | $2,300,000 00 |

The loan of $1,200,000 was secured by:

(a) The demand notes of the Commission.
(b) First mortgage 5% bonds of the Ontario Power Company to the amount of $1,400,000 of which $900,000 had been signed and handed to the Bank of Montreal to October 31st, 1921; the balance, $500,000 of the bonds remaining to be executed.
(c) The guarantee of the Province of Ontario.

The $600,000 advanced by the Bank of Montreal to the Commission for the purposes of the Sandwich, Windsor and Amherstburg Railway was secured by hypothecation of $501,000. Hydro Radial debentures issued by the Commission and guaranteed by the Province, and $190,000 par value of forty year 4½% debentures of the City of Windsor, given in purchase of an electric distribution system formerly owned by the Railway and sold, subsequent to its purchase by the Commission, to the City of Windsor.

The $500,000 advanced by the Bank of Montreal to the Commission in respect of the Port Credit to St. Catharines Radial Railway stood secured on October 31st, 1921 by $1,200,000.00 of Hydro Radial debentures, being part of an issue of $11,360,363 guaranteed by the Province of Ontario for the purposes of such railway.

### Accounts Payable $740,929.57

Liabilities to the amount of $693,104.07 were owing by the Commission on October 31st, 1921, in respect of current accounts chargeable to operation and maintenance of various systems; also $47,825.50 being the amount of coupons overdue (but not presented) in respect of the bonds issued by the Commission. The sum of $47,825.50 stood deposited with the Commission's bankers on October 31st, 1921, to meet such coupons.

### Insurance Department $590,809.96

In preference to insuring with the Workmen's Compensation Board and Insurance Companies, the Commission has adopted—since November 1st, 1917—the policy of carrying its own liability in connection with accidents to employees of all Systems, those engaged on development works in the course of construction, and of the Ontario Power Company; also its liability in connection with accidents or damages to or caused by automobiles of the Commission. The Commission also carries public liability insurance and risk of damages by fire to the properties of the Central Ontario System.

To October 31st, 1920, provision against loss by reason of accidents to employees was made by applying the rates used by the Workmen's Compensation Board against the amounts of the respective payrolls in each month. Provision against automobile and fire loss was made by applying the rates used by Insurance Companies (after deducting the percentages equivalent to agents' commissions) on the values of automobiles, buildings, etc. insured, and provision for public liability—where carried by the Commission—was made by applying the rates used by Accident Insurance Companies (after deducting the percentages equivalent to agents' commissions) against payrolls. Provision against losses in the year ending October 31st, 1921, was made by application of all of the above mentioned rates but in addition thereto it was found necessary to make further assessments against the Niagara Power Development to the amount of $163,756.63 and the Nipigon Power Development to the amount of $19,264.23 to cover actual losses met with in the year by reason of accidents to employees engaged on such works. The provisions so made by the Insurance Department in respect of the various classes of insurance mentioned were included in the costs of operation and construction of the works of the Commission.

Statement of receipts, expenditures and outstanding claims of the Insurance Department for the year ending October 31st, 1921 is attached hereto as Schedule 97. All outstanding awards on record in the books of the Commission have been valued by the Workmen's Compensation Board and all other claims on record in the Department, representing minor claims, have been considered by us, while officers in charge of the Department have certified that all liabilities of the Department to October 31st, 1921 are on record therein and fully covered by the allowance made therefor.

On the above basis liabilities for outstanding claims and awards amounted on October 31st, 1921 to $572,439.78, while the surplus to the credit of the Department on that date was $18,370.18 as compared with $22,949.25 on October 31st, 1920.

## Balances due to Municipalities in respect of sums paid by them in excess of the Costs of Power supplied to them to October 31st, 1921—$219,098.38

Accumulated amounts collected by the Commission from certain municipalities (by way of monthly power bills) exceeded the costs required to be paid by such municipalities to October 31st, 1921 under Section 23 of the Act by $219,098.38 attributable to

| | | |
|---|---|---|
| (a) | Overpayments by municipalities on the Niagara System | $207,815 60 |
| (b) | " " " served from Niagara Rural Lines | 1,022 31 |
| (c) | " " " on the Severn System | 2,705 54 |
| (d) | " " " " Eugenia " | 2,758 90 |
| (e) | " " " " Muskoka " | 1,290 35 |
| (f) | " " " " Rideau " | 3,505 68 |
| | Total | $219,098 38 |

The amount to the credit of each of the municipalities on the Systems mentioned which had so overpaid, is shown in Schedules 26, 32, 43, 63, 71 and 77.

To October 31st, 1920 the accumulated balances to the credit of the municipalities mentioned was $577,258.94 which amount stood reduced as on October 31st, 1921 to $219,098.38. Such reduction is largely attributable to:

(a) Amounts transferred to pay (in full or in part) the current power bills owing by the municipalities to the Commission.

(b) The purchase by the municipalities at par of bonds of the Commission issued in connection with the Guelph Radial Railway.

(c) Cash payments to the municipalities.

## Ontario Power Company of Niagara Falls $203,019.78

As on October 31st, 1921 funds of the Ontario Power Company of Niagara Falls stood deposited with the Commission to the amount of $203,019.78 made up as follows:

| | |
|---|---|
| Moneys held for the purpose of Sinking Funds | $163,271 71 |
| Balance on current account | 39,748 07 |
| Total | $203,019 78 |

The Commission's investment in the Ontario Power Company, $6,862.951 09 has already been dealt with in this report.

## Reserves for Sinking Funds $1,229,490.94

Amounts collected by the Commission to October 31st, 1921 in respect of Sinking Funds payable by municipalities as part of the cost of power supplied to them were as follows:

| | | | |
|---|---|---|---|
| In respect of the | Niagara System | $957,717 89 | |
| " " " | Niagara Rural Lines | 50,607 68 | |
| " " " | Thunder Bay System | 21,264 86 | |
| " " " | Severn System | 59,961 22 | |
| " " " | St. Lawrence System | 15,197 50 | |
| " " " | St. Lawrence Rural Lines | 195 11 | |
| " " " | Wasdell System | 11,169 51 | |
| " " " | Wasdell Rural Lines | 611 43 | |
| " " " | Eugenia System | 13,156 54 | |
| " " " | Eugenia Rural Lines | 144 71 | |
| " " " | Muskoka System | 750 60 | |
| " " " | Ottawa System | 88 62 | |
| " " " | Bonnechere Storage System | 3,194 24 | |
| | Total | | $1,134,059 91 |

while Sinking Funds collected by the Commission as expenses of administration and operation (and included in the costs of power to municipalities) amounted on October 31st, 1921—

| | | | |
|---|---|---|---|
| (a) | In respect of Service Building, to | $42,074 56 | |
| (b) | " " Office Buildings, to | 53,356 47 | |
| | | | 95,431 03 |
| | A total of | | $1,229,490 94 |

The amounts contributed by each of the municipalities on the Systems mentioned above are shown in Schedules 27, 33, 38, 44, 50, 53, 57, 60, 64, 67, 72, 81 and 96.

To October 31st, 1921, Sinking Funds and interest to the amount of $608,284.91 stood deposited with the Treasurer of the Province of Ontario awaiting investment in securities of the Province. In addition, securities of the Province (par value $278,500) purchased at a cost of $276,045.10 stood delivered to the Treasurer of Ontario. With completion of the accounts of the Commission to October 31st, 1921, the total of Sinking Funds to be deposited to that date was ascertained to be $1,229,490.94 as above set out, and purchase of securities is being effected by the Commission for delivery to the Treasurer of Ontario in respect of the balance of $345,160.93 to be paid over as of October 31st, 1921.

## Reserves for Renewals $2,957,082.56

Reserves for renewals in respect of the works of the Commission amounted on October 31st, 1921 to—

| | | | |
|---|---|---|---|
| (a) | Reserves for renewals of the works of various Systems | $2,858,381 99 | |
| (b) | Reserves for the renewal of Service and Office Buildings | 98,700 57 | |
| | Total | | $2,957,082 56 |

Reserves for the renewal of the works of the Systems operated by the Commission have been provided by charges included in the cost of power to the municipalities at the rates mentioned in respect of each System in the separate reports thereupon. Particulars of the amounts credited to and charged against these funds in the fiscal year ending October 31st, 1921 are set forth in Schedules 28, 34, 39, 45, 51, 53, 58, 65, 73, 78 and 96.

### Reserves for Contingencies $55,215.07

The aggregate of the reserves to the credit of all Systems as a provision against unexpected costs and losses amounted on October 31st, 1921, to $55,215.07. Particulars of the amounts credited to and charged against the Contingent Reserve fund of each System in the fiscal year ending October 31st, 1921, are set out in Schedules 29, 40, 46, 52, 59, 66, 74 and 79.

### Surplus of Interest $67,694.22

As on October 31st, 1921, the sum of $67,694.22 stood at the credit of Interest Account—made up as follows:

| | | | |
|---|---|---|---|
| (a) | The amount at the credit of the General Interest Account | $37,942 76 | |
| (b) | The amount reserved for the benefit and credit of certain municipalities which had made payment of Sinking Funds—being the interest return from the investment of such funds in excess of the 4% interest already allowed thereon by the Commission | 29,751 46 | |
| | A total of | | $67,694 22 |

Interest on moneys advanced by the Province—or borrowed by the Commission—for the purposes of the larger undertakings controlled by the Commission such as the Chippawa development and the Third Pipe Line to the Ontario Power Company (but exclusive of the Nipigon development) is being charged against the same at the exact rates payable on such borrowings. As hereinbefore stated, interest during the construction of the Nipigon works has been capitalized thereon at the rate of 5% per annum while interest at the same rate has been charged to operating costs in the broken period in which operations were carried on prior to October 31st, 1921.

In respect of the other moneys advanced by the Province or borrowed by the Commission at varying rates of interest, it is utterly impossible to follow the application of each advance in such manner as will permit of the charging of interest thereupon, with complete exactitude, to the accounts of the municipalities and systems benefiting from its use. Accordingly a computation has to be made in each year as to the closest average rate which must be charged against the municipalities to recoup the Commission in the interest payable by it. For the year ending October 31st, 1921 this average rate was calculated at 4.55% and with its charge in costs of operation (and against works under construction excepting the larger undertakings such as the Chippawa and Nipigon developments above mentioned) a surplus of $37,942.76 remained to the credit of Interest Account on October 31st, 1921 as compared with $15,418.19 on October 31st, 1920.

To October 31st, 1921 the interest received from the Sinking Funds on deposit with the Provincial Treasurer and those invested in Provincial securities, exceeded the total interest (at 4% per annum) allowed by the Commission on the funds contributed by the municipalities on Sinking Fund Account, by the sum of $29,751.46. With provisions for Sinking Funds made at such a rate per annum as will, with 4% interest improvement, repay the capital cost within thirty years—any interest earnings in excess of 4% per annum made by the investment of such funds are available to be applied in reduction of the yearly Sinking Fund charges against Municipalities. The above amount of $29,751.46 was accordingly set aside as on October 31st, 1921, for the purpose of making a proper apportionment of the same in the year 1922, among the municipalities entitled thereto.

### Surplus arising from Departmental Operations in Service Building $41,334.18

The accumulated surplus to October 31st, 1921, arising out of Departmental operations of the Service Building and the sale of equipment and supplies to municipalities and others, amounted to $41,334.18 as against $40,107.09 on October

31st, 1920, the increase for the year being $1,227.09. The surplus of $41,334.18 to the credit of the account is held as a reserve against possible deflation in the value of materials and supplies owned by the Commission.

Income from the operation of the laboratory in the year was less than the costs of such operations by the sum of $32,131.52, which amount was charged proportionately against the operations of all Systems.

**Surplus on Rural Lines operated by the Commission $1,655.44**

To October 31st, 1921 the operation by the Commission at its own risk of certain rural lines on the Niagara and St. Lawrence Systems resulted in surpluses of $1,590.47 and $64.97 respectively—a total of $1,655.44.

## GENERAL REMARKS

As of date March 1st, 1916, the Province of Ontario purchased what is known as the Central Ontario System from the Electric Power Company, Limited, and thereafter committed the management of such System to the Hydro Electric Power Commission of Ontario. Under date of March 1st, 1913, the Commission had entered into an agreement with the City of Peterboro for the sale to it of power at cost (on a Hydro municipal basis) and later and after March 1st, 1916 (the date of purchase of the System) it entered into contracts to sell power at cost to the Villages of Bloomfield, Lakefield, Havelock, Marmora, Norwood, Wellington and the Town of Picton. Power is also being sold by the System to the Town of Whitby at cost but no contract has as yet been entered into with such corporation. For various reasons it was impossible for the Commission to compute the cost of power to such corporations until after October 31st, 1918, and it was not until within the fiscal year ending October 31st, 1921, that costs as computed were given effect to; they were then, however, made retroactive to November 1st, 1918. In the computation of such costs no charge was included for sinking funds, the intention being that the collection of such charges should be deferred. The greater number of the contracts with the municipalities mentioned have been validated by the Legislature and if full effect shall now be given to them and the collection of sinking funds from the municipalities be undertaken, the System will hereafter be operated upon a basis where, while owned by the Province,

(a) The municipalities mentioned will with the payment of sinking funds acquire a proprietary interest in the System under the terms of the contracts with them which provide that the Commission holds "works" of the System as Trustees for the municipalities subject to a lien "for all moneys expended by the Commission under this agreement and not repaid."

(b) Power will be sold by the System to certain municipalities and companies at flat rates per horse power under agreements which do not give such municipalities any proprietary interest in the System; neither are they required to pay sinking funds in respect of the works of the System.

(c) The Commission will continue, at the risk of the Province, to operate a number of local utilities which take power from the System and retail it to customers resident in various municipalities.

(d) The Commission, at the risk of the Province, is now operating and will continue to operate the Peterboro Street Railway and the Campbellford Pulp Mill which take power from the System and pay cost for such power excluding sinking funds.

If the System be operated on such a basis it is not impossible or improbable that some confusion may ultimately come about as to the exact rights of the Province and the municipalities under contract if sinking funds be collected from the latter; also, it is not clear as to how far the provisions of the Power Commission Act will or will not apply to the operation of the System. I desire to draw these conditions to your attention and recommend that the conditions of affairs be discussed between the Government and the Commission and some definite understanding be come to to determine whether the System is to continue to be owned by the Province or in the alternative it is to pass to the municipalities in whole or in part, subject to a lien for repayment of the investment in and advances of the Province to the System.

During the fiscal year ending October 31st, 1921, the Commission paid the sum of $3,885.07 to the Ontario Municipal Electric Association and the Ontario Hydro Radial Association. Of such amount $655.52 was charged to the administrative expenses of the Commission and included in the costs of power to the municipalities on the various systems operated by the Commission. The balance of $3,229.55 was charged as expenditures made by the Commission in connection with various projected Hydro Radial railways and, with other expenditures made in 1920 and 1921 in respect of such railways, was later charged against the Province. The authority of the Commission to make the disbursements of $655.52 and $3,229.55 is open to question.

Under the provisions of Section 23 of the Power Commission Act every municipal corporation under contract with the Commission is required annually to pay, as part of the cost of power delivered to it, its proportion as adjusted by the Commission of the costs of maintaining, repairing and renewing the works of the Commission. In the fiscal years ending October 31st, 1916 and 1917, certain bases were adopted by the Commission for determination of the rates of renewal to be charged annually in respect of the works of the Commission and included in the cost of power to be paid by the municipalities; and attached to the report on the audit to October 31st, 1917, are statements of the experiences and authorities approved and adopted by the Commission as the basis for computation of such rates. When so adopted in the fiscal years ending October 31st, 1916, and 1917 the rates calculated on such bases were made retroactive and effective as from the date of inception and operation of each system. In the fiscal year ending October 31st, 1920, the Commission on the advice of its Engineers modified the rates of renewal charged in respect of the Wasdell system and in so doing departed from the bases mentioned in the 1917 report. Similarly in the fiscal year ending October 31st, 1921, it modified the rates charged for the renewal of works of the Muskoka, Rideau and St. Lawrence systems. With such modification the lowered rates were made retroactive as from the date of inception and operation of each of the systems mentioned and the cost of power to the municipalities interested in them was correspondingly reduced.

Renewal funds in the hands of the Commission amounted on October 31st, 1921, to $2,957,082.56—as is shown by the General Balance Sheet of the Commission—and such funds were at that time approximately equal to the liquid resources of the Commission held in the form of accounts receivable and trading inventories, where they were available for use when and as required. The demands on such funds are not likely to be heavy within the next few years and accordingly with the annual additions to be made to them—and interest allowances—they will in the ordinary course of events be substantially increased in that period. It is essential in the interests of the Province and the municipalities that funds for the renewal of works shall be available for use as and when required and that they be not invested in physical assets or assets not readily realizable. I have discussed the matter with the Chairman of the Commission who informs me that the Commission desires and intends to invest the surplus, from time to time, of such funds (over the amount of liquid resources) in securities of a character which can be realized upon when and as required.

All information and explanations required by me in connection with audit of the accounts of the Commission was freely given to me and I desire to acknowledge the courtesies and facilities afforded to me in connection therewith by the Officers of the Commission.

I have the honor to be,
Sir,
Your obedient servant,
G. T. CLARKSON, F.C.A.
of Clarkson, Gordon and Dilworth,
Chartered Accountants.

# *SCHEDULES 1 TO 101*

## Hydro-Electric Power Commission of Ontario

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72. Muskoka System—
Statement showing the total Sinking Fund requirements to be met by each municipality, Sinking Fund requirements the payment of which has been deferred by the Commission under section 23 of the Act; Sinking Fund payments made by certain municipalities which have been operating more than five years and the total of such Sinking Fund payments to 31st October 1921.

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Schedule "1."

# HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

## Condensed Statement of Assets and Liabilities, 31st October, 1921

## POWER UNDERTAKINGS

### Assets

| | | |
|---|---|---|
| Niagara System | $ 17,800,681 63 | |
| Niagara Power Development— | | |
| Expenditures to date | 58,018,366 89 | |
| Thunder Bay System | 6,466,158 12 | |
| Severn System | 1,406,847 24 | |
| St. Lawrence System | 854,193 53 | |
| Wasdell System | 335,382 22 | |
| Eugenia System | 2,048,663 60 | |
| Ottawa System | 5,707 07 | |
| Muskoka System | 212,530 96 | |
| Rideau System | 1,074,004 45 | |
| | | $88,222,535 71 |
| Bonnechere River Storage System | | 34,165 74 |
| Essex System | $ 375,141 34 | |
| Thorold System | 44,020 80 | |
| | | 419,162 14 |
| Service Buildings and Equipment | $ 487,614 60 | |
| Office Buildings | 613,676 17 | |
| Office Furniture and Equipment | 146,607 10 | |
| Automobiles and Trucks | 15,571 31 | |
| | | 1,263,469 18 |
| Tools and Equipment | $ 258,897 24 | |
| Material and Supplies | 1,124,594 13 | |
| | | 1,383,491 37 |
| Capital Stock of Ontario Power Company of Niagara Falls | | 8,000,000 00 |
| Ontario Power Company of Niagara Falls, advances thereto | | 6,862,951 09 |
| Sinking Fund — | | |
| On Deposit with Provincial Treasurer | $ 608,284 91 | |
| Invested in securities of the Province of Ontario, which are deposited with the Provincial Treasurer—par value $278,500 | 276,045 10 | |
| | | 884,330 01 |

### Liabilities

| | | |
|---|---|---|
| Provincial Treasurer — | | |
| Cash advances for Niagara and other Systems | | $ 39,515,930 33 |
| Cash Advances for Niagara Power Development Works | | 53,040,674 52 |
| Bank of Montreal— | | |
| Cash Advances re construction of Third Pipe Line on the Ontario Power Company's property | | 1,200,000 00 |
| Debentures issued to cover purchase of Capital Stock of Ontario Power Company of Niagara Falls, and accrued interest thereon | | 8,080,000 00 |
| Debentures issued for the purpose of retiring the 1921 issue of the Ontario Power Company of Niagara Falls and accrued interest thereon | | 3,267,856 16 |
| Debentures issued to cover purchase price of Essex System and accrued interest thereon | $ 229,874 99 | |
| Debentures issued to cover purchase price of Thorold System and accrued interest thereon | 101,666 67 | |
| | | 331,541 66 |
| Debentures assumed in respect of undertakings purchased and accrued interest thereon | | 48,443 21 |
| Accounts Payable | $ 693,104 07 | |
| Bond interest coupons overdue but not presented | 47,825 50 | |
| | | 740,929 57 |
| Insurance Department — | | |
| Outstanding claims and awards | $ 572,439 78 | |
| Surplus | 18,370 18 | |
| | | 590,809 96 |
| Balances due to Municipalities in respect of sums paid by them to 31st October 1921 in excess of the cost of Power supplied to them as provided to be paid under Section 23 of the Act | | 219,098 38 |

Schedule "1."—*Continued*

| Assets | | | Liabilities | | |
|---|---|---|---|---|---|
| Investments— | | | Ontario Power Company of Niagara Falls— | | |
| Debentures of the Hydro-Electric Power Commission purchased (par value $115,000) | | $ 80,994 50 | Moneys held for purpose of Sinking Funds | $ 163,271 71 | |
| Cash— | | | Current Account | 39,748 07 | |
| In Banks | $ 1,397,163 21 | | | | $ 203,019 78 |
| In hands of employees as advances on account of expenses | 233,713 24 | | Reserves for Sinking Fund— | | |
| In Bank of Montreal to pay Bond Interest Coupons overdue but not presented | 47,825 50 | | Municipalities | $ 1,134,059 91 | |
| | | 1,678,701 95 | Service and Office Buildings | 95,431 03 | |
| | | | | | 1,229,490 94 |
| Accounts Receivable— | | | Reserves for Renewals— | | |
| Due by Municipalities in respect of Construction Work and Supply Sales | $ 297,728 32 | | Contributed by Municipalities | $ 2,858,381 99 | |
| Due by Municipalities in respect of Power Accounts | 770,242 18 | | In respect of Service and Office Buildings | 98,700 57 | |
| "Sinking Fund and Interest" and "Consumers Accounts" owing in respect of Rural Lines | 21,373 47 | | | | 2,957,082 56 |
| Due by Town of Renfrew for Water from Bonnechere Storage System for Power purposes | 6,142 92 | | Reserve for Contingencies | | 55,215 07 |
| Due by Municipalities in respect of the Cost of Power supplied to them as provided to be paid under Section 23 of the Act | 398,581 49 | | Surpluses— | | |
| Amount recoverable out of future revenues from the City of Port Arthur and other power customers on the Thunder Bay System | 18,708 83 | | On Interest accounts | $67,694 22 | |
| | | 1,512,777 21 | From Departmental Operations in Service Building | 41,334 18 | |
| Central Ontario System—due thereby | | 18,638 43 | From Operation of Rural Lines | 1,655 44 | |
| Expended in connection with Power Investigations, Surveys, Reports, etc., and on Electrical Inspection | 160,022 02 | | | | 110,683 84 |
| Less Cash Advances by the Province on account of the above (including $10,866.96 brought forward from 1920) | 135,935 82 | | Contingent Liabilities— | | |
| | | | In respect of Contracts entered into for works under construction | $ 3,509,580 71 | |
| | | | In respect of outstanding bonds of the Ontario Power Company of Niagara Falls and the Ontario Transmission Company Limited | 10,848,000 00 | |

| | | |
|---|---|---|
| Balance carried as recoverable from the Province of Ontario | 24,086 20 | |
| Work in Progress— | | |
| Expenditures on account of various systems chargeable upon completion to Sundry Municipalities, Capital Construction and Operating Accounts | 144,694 97 | |
| Insurance Unexpired | 112,694 33 | |
| | $110,642,692 83 | $111,590,775 98 |

## RADIAL RAILWAY UNDERTAKINGS

### Assets

| | | |
|---|---|---|
| Sandwich, Windsor and Amherstburg Railway— | | |
| Cost of Capital Stock and Plant Assets of Company | $ 2,039,000 00 | |
| Advances for Construction, Extensions and Operations | 575,308 77 | |
| | $ 2,614,308 77 | |
| Guelph Radial Railway— | | |
| Purchase price of Railway | $ 150,000 00 | |
| Advances for Betterments, Extensions and Operations | 46,358 02 | |
| | 196,358 02 | |
| Port Credit to St. Catharines Radial Railway— | | |
| Expended upon purchase of Right-of-way and construction materials and for surveying, engineering and interest | $ 477,302 21 | |
| | 477,302 21 | |
| Toronto to Port Credit Radial Railway— | | |
| Expended upon purchase of Right-of-way and for surveying, engineering and interest | $ 735,764 70 | 735,764 70 |
| Expended in connection with Investigations, Surveys, By-laws and Reports on proposed Radial Railways (including expenditures of $130,697.22 made, and for the time being capitalized, prior to 31st October 1920) | $ 151,871 77 | |

### Liabilities

| | | |
|---|---|---|
| In respect of the Sandwich, Windsor and Amherstburg Railway — | | |
| Debentures issued to cover purchase price of Capital Stock and Plant Assets | | $2,039,000 00 |
| Interest accrued thereon | | 7,646 25 |
| Debentures issued for the purpose of making extensions and betterments | $900,000 00 | |
| Hypothecated to Bank of Montreal | 440,000 00 | |
| Unsold and on hand | 460,000 00 | |
| Bank of Montreal—Advances secured by hypothecation of $501,000 Hydro Radial debentures issued by Commission and $190,000 debentures of City of Windsor). | | 600,000 00 |
| In respect of the Guelph Radial Railway— | | |
| City of Guelph—Purchase price of Railway payable under terms of purchase agreement | $ 150,000 00 | |
| Debentures issued by the Commission for the purpose of making extensions and betterments | 116,000 00 | |
| | | 266,000 00 |
| In respect of the Port Credit to St. Catharines Radial Railway— | | |
| Bank of Montreal—Advances (Secured by hypothecation of $1,200,000 Hydro Radial Debentures being part of issue of $11,360,363 guaranteed by Province of Ontario). | $ 500,000 00 | 500,000 00 |

Schedule "1."—*Continued*

| Assets | | | Liabilities | | |
|---|---|---|---|---|---|
| Expended in connection with the preparation of information for and the submission of evidence to the Royal Commission which investigated Hydro Radial Railways (including $44,704.09 expended prior to 31st October 1920)..... | $ 335,123 93 | | Contingent Liability — In respect of contracts entered into for construction materials..... | $ 17,971 57 | |
| | $ 486,995 70 | | | | |
| Less Cash Advances by the Province on account of the above..... | $ 150,000 00 | | | | |
| Balance carried as recoverable from the Province of Ontario..... | | $ 336,995 70 | | | |
| | | $115,003,422 23 | | | $115,003,422 23 |

Schedule "2"

# HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

## Detailed Statement of Assets and Liabilities, 31st October, 1921

## POWER UNDERTAKINGS

### Assets

| | | |
|---|---|---|
| **Niagara System—** | | |
| Right-of-way | $ 1,511,125 19 | |
| Steel Tower Lines | 4,660,395 96 | |
| Transformer Stations | 8,533,621 45 | |
| Wood Pole Lines | 2,619,113 58 | |
| | $ 17,324,256 18 | |
| Rural Lines | 476,425 45 | |
| | | $17,800,681 63 |
| **Niagara Power Development Works —** | | |
| Expenditure to date on construction work at Niagara Falls as per Schedule 3 | $ 57,695,750 39 | |
| Purchase and Equipment of Stone Quarry at Walkerton (less depreciation written off) | 322,616 50 | |
| | | 58,018,366 89 |
| **Thunder Bay System—** | | |
| Power Development (Nipigon River) | $ 5,637,973 84 | |
| Transmission Lines (Nipigon River–Port Arthur) | 567,606 36 | |
| Transformer Station (Nipigon River–Port Arthur) | 142,125 25 | |
| Transformer Station (Port Arthur) | 88,976 21 | |
| Transmission Lines (Port Arthur) | 29,476 46 | |
| | | 6,466,158 12 |
| **Severn System—** | | |
| Power Development | $ 652,252 43 | |
| Wood Pole Lines | 569,977 42 | |
| Transformer Stations | 184,563 97 | |
| | $ 1,406,793 82 | |
| Rural Lines | 53 42 | |
| | | 1,406,847 24 |
| **St. Lawrence System—** | | |
| Wood Pole Lines | $ 462,694 68 | |
| Transformer Stations | 378,369 52 | |
| | $841,064 20 | |

### Liabilities

| | | |
|---|---|---|
| **Provincial Treasurer—** | | |
| Cash Advances for Niagara and other Systems | | $ 39,515,930 33 |
| Cash Advances for Niagara Power Development Works | | 53,040,674 52 |
| **Bank of Montreal—** | | |
| Cash Advances re Construction of Third Pipe Line on Ontario Power Company's property | | 1,200,000 00 |
| Debentures issued to cover purchase of Capital Stock of Ontario Power Company of Niagara Falls | $ 8,000,000 00 | |
| Interest accrued thereon | 80,000 00 | |
| | | 8,080,000 00 |
| Debentures issued for the purpose of retiring the 1921 issue of the Ontario Power Company of Niagara Falls | $ 3,200,000 00 | |
| Interest accrued thereon | 67,856 16 | |
| | | 3,267,856 61 |
| Debentures issued to cover purchase price of Essex System | $ 226,000 00 | |
| Interest accrued thereon | 3,874 99 | |
| | | 229,874 99 |
| Debentures issued to cover purchase price of Thorold System | $ 100,000 00 | |
| Interest accrued thereon | 1,666 67 | |
| | | 101,666 67 |
| Debentures assumed— | | |
| Line to Brick Companies at Streetsville | $ 4,522 59 | |
| Muskoka Power Development | 42,251 79 | |
| | $ 46,774 38 | |
| Interest accrued thereon | 1,668 83 | |
| | | 48,443 21 |
| Accounts Payable | $ 693,104 07 | |
| Bond Interest Coupons overdue but not presented | 47,825 50 | |
| | | 740,929 57 |

Schedule "2"—*Continued*

| Assets | | | Liabilities | | |
|---|---|---|---|---|---|
| Rural Lines | $ 13,129 33 | | Insurance Department— | | |
| | | $ 854,193 53 | Outstanding Claims and Awards | $ 572,439 78 | |
| Wasdell System— | | | Surplus | 18,370 18 | |
| Power Development | $ 141,884 68 | | | | $ 590,809 96 |
| Wood Pole Lines | 154,188 77 | | Balances due to Municipalities in respect of Amounts paid by them to 31st October 1921 in excess of the cost of power supplied to them as provided to be paid under Section 23 of the Act— | | |
| Transformer Stations | 26,909 62 | | | | |
| | $ 322,983 07 | | Niagara System | $ 207,815 60 | |
| Rural Lines | 12,399 15 | | Niagara Rural Lines | 1,022 31 | |
| | | 335,382 22 | Severn System | 2,705 54 | |
| Eugenia System— | | | Eugenia System | 2,758 90 | |
| Power Development | $ 990,437 80 | | Muskoka System | 1,290 35 | |
| Wood Pole Lines | 815,629 70 | | Rideau System | 3,505 68 | |
| Transformer Stations | 240,500 87 | | | | 219,098 38 |
| | $ 2,046,568 37 | | Ontario Power Company of Niagara Falls— | | |
| Rural Lines | 2,095 23 | | Moneys held for purpose of Sinking Funds | $ 163,271 71 | |
| | | 2,048,663 60 | Current Account | 39,748 07 | |
| Ottawa System— | | | | | 203,019 78 |
| Meters, etc | $ 1,009 57 | | Reserves for Sinking Fund— | | |
| Rural Lines | 4,697 50 | | Municipalities— | | |
| | | 5,707 07 | Niagara System | $ 957,717 89 | |
| Muskoka System— | | | Niagara Rural Lines | 50,607 68 | |
| Power Development | $ 148,320 67 | | Thunder Bay System | 21,264 86 | |
| Wood Pole Lines | 54,313 44 | | Severn System | 59,961 22 | |
| Transformer Stations | 9,896 85 | | St. Lawrence System | 15,197 50 | |
| | | 212,530 96 | St. Lawrence Rural Lines | 195 11 | |
| Rideau System— | | | Wasdell System | 11,169 51 | |
| Power Development | $ 756,284 88 | | Wasdell Rural Lines | 611 43 | |
| Wood Pole Lines | 260,653 90 | | Eugenia System | 13,156 54 | |
| Transformer Stations | 57,065 67 | | Eugenia Rural Lines | 144 71 | |
| | | 1,074,004 45 | Muskoka System | 750 60 | |
| Bonnechere River Storage System— | | | Ottawa System | 88 62 | |
| Round Lake Dam | $ 20,292 68 | | Bonnechere Storage System | 3,194 24 | |
| Golden Lake Dam | 11,092 81 | | | | 1,134,059 91 |
| Interest on above to 31st December 1916 | 2,780 25 | | Service and Office Buildings— | | |
| | | 34,165 74 | Service Buildings | $ 42,074 56 | |
| Essex System— | | | Office Buildings | 53,356 47 | |
| Purchase price of System | $ 226,000 00 | | | | 95,431 03 |
| Additional Expenditure to date | 149,141 34 | | | | |
| | | 375,141 34 | | | |

| | | |
|---|---|---|
| Thorold System—. | | |
| Purchase price of System | $ 100,000 00 | |
| Less Credit Balance on Current Account | 55,979 20 | |
| | | 44,020 80 |
| Service Buildings— | | |
| Service Building and Equipment, Toronto | $ 457,656 23 | |
| Equipment of Storehouse and Garage, Hamilton | 9,527 55 | |
| Pole Yard and Equipment, Cobourg | 20,430 82 | |
| | | 487,614 60 |
| Office Buildings— | | |
| On University Avenue, Toronto | $ 494,793 77 | |
| Corner Elm Street and Centre Avenue, Toronto (Less Mortgage $40,000) | 118,882 40 | |
| | | 613,676 17 |
| Office Furniture and Equipment— | | |
| At Toronto Office | $ 110,518 52 | |
| At Hamilton Office | 1,709 59 | |
| At Electrical Inspection Offices | 5,002 86 | |
| Library | 3,080 62 | |
| Stationery and Office Supplies | 26,295 51 | |
| | | 146,607 10 |
| Automobiles and Trucks | | 15,571 31 |
| Inventories— | | |
| Construction and maintenance, Tools and Equipment | $ 258,897 24 | |
| Construction Material and Sundry Supplies | 899,393 42 | |
| Maintenance Material and Supplies | 225,200 71 | |
| | | 1,383,491 37 |
| Capital Stock of Ontario Power Company of Niagara Falls | | 8,000,000 00 |
| Ontario Power Company of Niagara Falls— | | |
| Re 6% 1941 Debentures issued by the Commission for the purpose of retiring the 1921 issue of the Power Company | $ 3,200,000 00 | |
| Interest accrued thereon | 67,856 16 | |
| | 3,267,856 16 | |
| Expenditure in connection with construction of Third Pipe Line | 3,515,094 93 | |

| | | |
|---|---|---|
| Reserves for Renewals— | | |
| Contributed by Municipalities— | | |
| Niagara System | $ 2,222,365 90 | |
| Niagara Rural Lines (Operated by Commission) | 6,356 37 | |
| Thunder Bay System | 41,302 22 | |
| Severn System | 227,347 21 | |
| St. Lawrence System | 76,359 37 | |
| St. Lawrence Rural Lines | 10 12 | |
| Wasdell System | 38,973 73 | |
| Eugenia System | 181,830 21 | |
| Muskoka System | 25,471 39 | |
| Rideau System | 38,365 47 | |
| | | 2,858,381 99 |
| In respect of Service and Office Buildings— | | |
| Service Buildings | $ 89,005 13 | |
| Office Buildings | 9,695 44 | |
| | | 98,700 57 |
| Reserve for Contingencies— | | |
| Niagara System | $ 24,875 01 | |
| Thunder Bay System | 4,424 66 | |
| Severn System | 7,128 08 | |
| St. Lawrence System | 3,372 65 | |
| Wasdell System | 240 64 | |
| Eugenia System | 12,079 58 | |
| Muskoka System | 1,911 14 | |
| Rideau System | 1,183 31 | |
| | | 55,215 07 |
| Surplus of Interest— | | |
| On General Account | $ 37,942 76 | |
| Reserved for the benefit and credit of Municipalities which have paid Sinking Funds—being the interest return from the investment of such funds in excess of the 4% interest already allowed by the Commission thereon | 29,751 46 | |
| | | 67,694 22 |
| Surplus arising from Departmental Operations in Service Buildings — | | |
| Storehouse | $ 37,355 60 | |
| Machine Shop | 3,978 58 | |
| | | 41,334 18 |

Schedule "2"—*Continued*

| Assets | | | Liabilities | | |
|---|---|---|---|---|---|
| Accrued Interest on $8,000,000 Bonds issued by the Commission to cover the purchase price of the Capital Stock of the Power Company | $ 80,000 00 | | | | |
| | | $ 6,862,951 09 | | | |
| Sinking Fund— | | | | | |
| On deposit with Provincial Treasurer, including interest allowed thereon | $ 608,284 91 | | | | |
| Invested in Securities of the Province of Ontario, which are deposited with the Provincial Treasurer—par value $278,500.00 | 276,045 10 | | | | |
| | | 884,330 01 | | | |
| Investments— | | | | | |
| Debentures of the Hydro-Electric Power Commission purchased (issued in connection with the purchase of Capital Stock of the Ontario Power Company) par value $115,000.00 | $ 79,844 50 | | | | |
| Interest accrued thereon | 1,150 00 | | | | |
| | | 80,994 50 | | | |
| Cash— | | | | | |
| In Banks | $ 1,397,163 21 | | | | |
| In hands of employees as advances on account of expenses | 233,713 24 | | | | |
| In Bank to pay Bond Interest Coupons overdue but not presented | 47,825 50 | | | | |
| | | 1,678,701 95 | | | |
| Accounts Receivable— | | | | | |
| Due by Municipalities in respect of Construction work and supply sales | $ 303,613 52 | | | | |
| Less Reserve for doubtful accounts | 5,885 20 | | | | |
| | $ 297,728 32 | | | | |
| Due by Municipalities in respect of Power Accounts | 770,242 18 | | | | |
| "Sinking Fund and Interest" and "Consumers" Accounts owing in respect of Rural Lines | 21,373 47 | | | | |
| Due by Town of Renfrew for Water from Bonnechere Storage System | | | | | |
| | | | Surplus on Rural Lines operated by the Commission— | | |
| | | | Niagara System | $ 1,590 47 | |
| | | | St. Lawrence System | 64 97 | |
| | | | | | $ 1,655 44 |
| | | | Contingent Liabilities— | | |
| | | | In respect of contracts entered into for work under construction | $ 3,509,580 71 | |
| | | | In respect of outstanding bonds of The Ontario Power Company of Niagara Falls and the Ontario Transmission Company, Limited | 10,848,000 00 | |

| | | | |
|---|---|---|---|
| for power purposes | | 6,142 92 | |
| Balances due by Municipalities in respect of the costs of Power supplied to them as provided to be paid under Section 23 of the Act: | | | |
| Niagara System | $ 190,814 41 | | |
| Severn System | 56,175 48 | | |
| St. Lawrence System | 18,635 74 | | |
| Wasdell System | 19,117 39 | | |
| Eugenia System | 103,477 55 | | |
| Muskoka System | 6,272 07 | | |
| Rideau System | 4,088 85 | | |
| | | 398,581 49 | |
| Amount recoverable out of future revenues from the City of Port Arthur and other Power Customers on the Thunder Bay System—being that ortion of the interest on the Nipigon Development which was deferred as at 31st October 1921 | | 18,708 83 | |
| | | | 1,512,777 21 |
| Central Ontario System, due thereby | | | 18,638 43 |
| Expended in connection with Power Investigations, Surveys, Reports, etc., and on Electrical Inspection | | $ 160,022 02 | |
| Less Cash Advances by the Province on account of the above (including $10,866.96 brought forward from 1920) | | 135,935 82 | |
| Balance carried as receivable from the Province of Ontario | | | 24,086 20 |
| Work in Progress— | | | |
| Expenditure on account of various Systems chargeable upon completion to— | | | |
| Sundry Municipalities | | $ 10,553 91 | |
| Capital Construction | | 124,856 20 | |
| Operating and Maintenance Expenses | | 3,971 14 | |
| Electrical Inspection (Rules and Regulations) | | 5,313 72 | 144,694 97 |
| Insurance Unexpired | | | 112,694 33 |
| | | | $110,642,692 83 |

$111,590,775 98

Schedule "2"—*Continued*

RADIAL RAILWAY UNDERTAKINGS

| Assets | | | Liabilities | | |
|---|---|---|---|---|---|
| Sandwich, Windsor and Amherstburg Railway: Cost of Capital Stock and Plant Assets of Company | $ 2,039,000 00 | | In respect of the Sandwich, Windsor and Amherstburg Railway— Debentures issued to cover purchase price of Capital Stock and Plant Assets | | $ 2,039,000 00 |
| Advances for Construction and Extensions and Operations $600,000 00 Less Current Account 24,691 23 | 575,308 77 | | Interest accrued thereon | | 7,646 25 |
| | | 2,614,308 77 | Debentures issued for the purpose of making extensions and betterments | $900,000.00 | |
| Guelph Radial Railway— Purchase price of Railway | $ 150,000 00 | | Hypothecated to Bank of Montreal | $440,000.00 | |
| Proceeds of sale of Bonds $116,000 00 Less cash held by the Commission 69,641 98 | 46,358 02 | | Unsold and on hand | $460,000.00 | |
| | | 196,358 02 | Bank of Montreal advances (Secured by hypothecation of $501,000.00 Hydro Radial Debentures issued by Commission and $190,000.00 Debentures of City of Windsor) | | 600,000 00 |
| Port Credit to St. Catharines Radial Railway— Expended upon purchase of Right-of way | $ 72,386 77 | | In respect of the Guelph Radial Railway— City of Guelph—Purchase price of Railway payable thereto in half-yearly instalments according to terms of purchase agreement | $ 150,000 00 | |
| Construction materials purchased | 304,254 86 | | Debentures issued by the Commission for the purpose of making extensions and betterments (authorized issue $150,000.00) | 116,000 00 | |
| Surveying, Engineering, Administrative Expenses and Interest | 100,660 58 | | | | 266,000 00 |
| | | 477,302 21 | In respect of the Port Credit to St. Catharines Radial Railway— Bank of Montreal—Advances (Secured by hypothecation of $1,200,000 Hydro Radial Debentures being part of issue of $11,360,363 guaranteed by Province of Ontario | $ 500,000 00 | 500,000 00 |
| Toronto to Port Credit Radial Railway— Expended upon purchase of Right-of-way | $ 632,291 68 | | | | |
| Surveying, Engineering, Administrative Expenses and Interest | 103,473 02 | | | | |
| | | 735,764 70 | | | |
| Expended in connection with investigations, surveys, by-laws and reports on proposed Radial Railways (including expenditures of $130,697.22 made, and for the time being capitalized, prior to 31st October 1920) | $ 151,871 77 | | | | |
| Expended in connection with the preparation of information for and the submission of evidence to the Royal | | | | | |

| | | |
|---|---|---|
| Commission which investigated Hydro Radial Railways (including $44,704.09 expended prior to 31st October 1920) | 335,123 93 | |
| | $ 486,995 70 | |
| Less Cash advances by the Province on account of the above | 150,000 00 | |
| Balance carried as receivable from the Province of Ontario | | 336,995 70 |
| | | $115,003,422 23 |

Contingent Liability—
In respect of contracts entered into for construction materials $17,971.57.

$115,003,422 23

Schedule "3"

## NIAGARA POWER DEVELOPMENT

### Summary of Expenditures to 31st October, 1921

| | | | |
|---|---|---|---|
| For Surveying before and during Construction | | | $ 112,660 79 |
| For Right-of-way: | | | |
| Land Purchased | | $ 1,354,265 70 | |
| Cultivation and upkeep of portions of Right of-way to 31st October, 1921 | | 90,127 49 | |
| Equipment, Horses, Supplies, etc. for the purpose of such upkeep and cultivation | | 20,025 78 | |
| | | | 1,464,418 97 |
| For Construction Plant and Machinery | | | 10,242,097 76 |
| For Temporary Buildings | | | 1,879,089 01 |
| For Generating Equipment and portion of Power House Superstructure (being the balance of expenditures on Station and Equipment after transferring to Niagara System and capitalizing thereon as Transformation Equipment approximately 43½% of the total of such expenditures) | | | 1,887,593 51 |
| For Screenhouse | | | 39,678 99 |
| For Hydraulic Construction (Material and Labor): | | | |
| River Improvements and Intake Works | | $ 810,756 79 | |
| Power House Substructure, Machinery, Turbines, Governors, Exciters and Penstocks | | 3,066,917 90 | |
| Bridges, Trestles, Culverts and Roadways | | 1,413,182 57 | |
| Disposal Railways, Roadways, Power, Light and Telephone Equipment, Power Sub-stations, and Compressed Air Systems for construction purposes | | 4,324,215 42 | |
| Maintenance, Repairs and upkeep of Construction Plant | | 4,009,061 17 | |
| Auxiliary Plant Operations including Disposal Railways, Compressed Air Systems, Power, Light and Telephone Equipment, Power Stations, Machine Shops, Garage and Camp Buildings | | 4,017,151 97 | |
| Earth and Rock Disposal | | 1,419,212 66 | |
| Forebay | | 488,601 53 | |
| Headworks | | 974,822 49 | |
| Canal: | | | |
| Fencing, clearing and grubbing | $ 71,071 14 | | |
| Pumping | 398,711 47 | | |
| Dredging | 430,515 70 | | |
| Earth Excavation | 2,363,406 50 | | |
| Rock Excavation | 5,987,559 13 | | |
| Rip Rap and Rock Fill | 244,451 57 | | |
| Concrete Work | 2,937,781 44 | | |
| Valves, Sluice Gates, etc | 75,915 17 | | |
| Miscellaneous | 22,900 15 | | |
| | | 12,532,312 27 | |
| | | | 33,056,234 77 |
| For Engineering and Superintendence | | | 1,591,378 13 |
| For Materials and Supplies | | | 1,274,340 11 |
| For Interest during Construction | | | 4,591,132 46 |
| For Overhead Expenses (including Insurance, Taxes, Rentals, Legal Expenses, Administration and Office Expenses) | | | 1,557,125 89 |
| | | | $ 57,695,750 39 |
| For Stone Quarry at Walkerton (Less depreciation written off) | | | 322,616 50 |
| | | | $ 58,018,366 89 |

Note: The above statement shows, in summarized form, the allocation by the Commission of the expenditures on the Development to 31st October 1921 prior to distribution—over the Hydraulic and Generating Works under construction—of the costs (less residual values) of the Construction Plant, Machinery and Buildings; the Engineering, Administrative and other Overhead Expenses, and Interest.

Schedule "4"

APPROPRIATIONS MADE BY THE LEGISLATURE FOR THE PURPOSES OF THE COMMISSION, CASH ADVANCES BY THE PROVINCE TO THE COMMISSION ON ACCOUNT OF SUCH APPROPRIATIONS AND THE CAPITAL EXPENDITURES MADE ON EACH UNDERTAKING AND SYSTEM BY THE COMMISSION OUT OF SUCH CASH ADVANCES IN THE YEAR ENDING 31ST OCTOBER 1921

## NIAGARA SYSTEM

| | | |
|---|---|---|
| Appropriations by Legislature | $ 5,515,000 00 | |
| Cash advances to Commission out of such Appropriations | $ 4,549,352 73 | |
| Expended out of Renewal and other Reserve Funds belonging to the System | 1,782 47 | |
| | | $4,551,135 20 |
| Capital expenditure by the Commission as set out in detail in Schedule 5: | | |
| On Right-of-way | $ 28,241 13 | |
| " Steel Tower Lines | 499,000 71 | |
| " Transformer Stations | 2,237,788 62 | |
| " Wood Pole Lines | 65,873 03 | |
| " New Rural Power Districts | 14,876 47 | |
| " Extensions to existing Rural Lines | 36,338 84 | |
| | $ 2,882,118 80 | |
| Less—Amount realized from the sale and transfer of certain Rural Lines | 50,455 82 | |
| | $ 2,831,662 98 | |
| Repayment to the Central Ontario System of the amount borrowed therefrom between November 1917 and October 1920 to cover, in part, the cost of construction of the Third Pipe Line to the works of the Ontario Power Company | 1,719,472 22 | |
| | | $4,551,135 20 |

## NIAGARA POWER DEVELOPMENT

| | | |
|---|---|---|
| Appropriations by Legislature | $ 26,700,000 00 | |
| Treasury Board Minute | 3,980,674 52 | |
| | $ 30,680,674 52 | |
| Cash advances to the Commission on account of such Appropriations and Treasury Board Minute | $ 30,680,674 52 | |
| Expended out of cash advances from the Province under appropriations for Miscellaneous Construction | 38,636 43 | |
| Expended out of the Renewal and other Reserve Funds belonging to the Niagara System | 171,476 59 | |
| | | $30,890,787 54 |
| Capital Expenditure by the Commission as set out in detail on Schedule 6: | | |
| On Surveying during Construction | $ 13,563 27 | |
| " Right-of-way | 207,669 47 | |
| " Construction Plant and Machinery | 4,677,512 90 | |
| " Temporary Buildings for Construction Purposes | 956,113 41 | |
| " Generating Station and Equipment | 1,173,722 84 | |
| " Screenhouse | 39,678 99 | |
| " Construction—Material and Labour $20,566,913 13 Less amount included therein which represented materials and supplies on hand on 31st October 1920 798,311 28 | 19,768,601 85 | |
| " Interest during construction | 2,574,214 40 | |
| " Engineering and Superintendence | 756,133 45 | |
| " Overhead Expense (including Administrative, Executive and Accounting Salaries and Expenses, Insurance, Taxes and Fire Protection) | 723,576 96 | |
| | | $30,890,787 54 |

Schedule "4"—*Continued*

ONTARIO POWER COMPANY OF NIAGARA FALLS

| | | |
|---|---|---|
| Appropriations by Legislature | nil | |
| Expended out of Renewal and other Reserve Funds belonging to the company | $ 42,107 25 | $ 42,107 25 |
| Capital Expenditure by the Commission as set out in detail in Schedule 7:— | | |
| On Main Plant and Works | $ 21,506 65 | |
| " Third Pipe Line and Equipment | 20,600 60 | $ 42,107 25 |

THUNDER BAY SYSTEM

| | | |
|---|---|---|
| Appropriations by Legislature | $ 1,996,700 00 | |
| Treasury Board Minute | 266,795 27 | |
| | $ 2,263,495 27 | |
| Cash advances to Commission out of such Appropriations and Treasury Board Minute | $ 2,263,495 27 | |
| Expended out of the Renewal and other Reserve Funds in the hands of the Commission | 82,242 16 | $ 2,345,737 43 |
| Capital expenditure by the Commission as set out in detail in Schedule 8:— | | |
| On the New Nipigon Development— | | |
| Generating Plant | $ 2,123,703 06 | |
| Transmission Lines | 115,477 02 | |
| Transformer Stations | 106,557 35 | $ 2,345,737 43 |

SEVERN SYSTEM

| | | |
|---|---|---|
| Appropriations by Legislature | $ 80,000 00 | |
| Cash advances to Commission out of such Appropriations | $ 25,000 00 | |
| Expended out of Renewal and other Reserve Funds belonging to the System | 572 80 | $ 25,572 80 |
| Capital Expenditure by the Commission as set out in detail in Schedule 9: | | |
| On Power Development | $ 2,485 04 | |
| " Transmission Lines | 17,720 82 | |
| " Transformer Stations | 5,313 52 | |
| " Rural Power District | 53 42 | |
| Total | | $ 25,572 80 |

ST. LAWRENCE SYSTEM

| | | |
|---|---|---|
| Appropriations by Legislature | $ 410,000 00 | |
| Cash advances to Commission out of such Appropriations | $ 215,000 00 | |
| Unexpended portion returnable to the Provnce | 1,940 06 | $ 213,059 94 |
| Capital Expenditure by the Commission as set out in detail in Schedule 10:— | | |
| On Transmission Lines | $ 98,982 32 | |
| " Transformer Stations | 100,968 36 | |
| " Rural Power Distriets | 13,109 26 | $ 213,059 94 |

WASDELL SYSTEM

| | | |
|---|---|---|
| Appropriations by Legislature | $ 75,000 00 | |
| Cash advances to Commission out of such Appropriations | $ 25,000 00 | |
| Unexpended portion thereof returnable to the Province | 22,564 93 | $ 2,435 07 |

Schedule "4"—*Continued*

WASDELL SYSTEM.—*Continued.*

| | | |
|---|---|---|
| Capital Expenditure by the Commission as set out in detail on Schedule 11:— | | |
| On Power Development | $ 124 62 | |
| " Transmission Lines | 498 48 | |
| " Transformer Stations | 694 54 | |
| " Extensions to Rural Lines | 1,117 43 | |
| | | $ 2,435 07 |

EUGENIA SYSTEM

| | | |
|---|---|---|
| Appropriations by Legislature | $ 200,000 00 | |
| Cash advances to Commission out of such Appropriations | $ 125,000 00 | |
| Expended out of Renewal and other Reserve Funds belonging to the System | 8,203 49 | |
| | | $ 133,203 49 |
| Capital Expenditure by the Commission as set out in detail in Schedule 12:— | | |
| On Power Development | $ 11,012 97 | |
| " Transmission Lines | 88,168 89 | |
| " Transformer Stations | 33,621 01 | |
| " Extensions to Rural Lines | 400 62 | |
| | | $ 133,203 49 |

OTTAWA SYSTEM

| | | |
|---|---|---|
| Appropriations by Legislature | nil | |
| Expended out of cash advances from the Province under appropriations for Miscellaneous Construction | $ 4,697 50 | |
| | | $ 4,697 50 |
| Capital Expenditures by the Commission as set out in detail in Schedule 13:— | | |
| On Rural Power Districts | $ 4,692 23 | |
| " Transformer Station | 5 27 | |
| | | $ 4,697 50 |

MUSKOKA SYSTEM

| | | |
|---|---|---|
| Appropriation by Legislature | $ 10,000 00 | |
| Cash advances to Commission out of such appropriation | $ 5,000 00 | |
| Unexpended portion thereof returnable to the Province | 4,586 31 | |
| | | $ 413 69 |
| Capital Expenditures by the Commission as set out in detail in Schedule 14— | | |
| On Power Development | $ 302 54 | |
| " Transformer Stations | 111 15 | |
| Total | | $ 413 69 |

RIDEAU SYSTEM

| | | |
|---|---|---|
| Appropriations by Legislature | $ 30,000 00 | |
| Treasury Board Minute | 12,416 07 | |
| | $ 42,416 07 | |
| Cash advances to Commission out of such Appropriations and Treasury Board Minute | 42,416 07 | |
| Unexpended portion thereof returnable to the Province | 799 54 | |
| | | $ 41,616 53 |
| Capital Expenditure by the Commission as set out in detail in Schedule 15— | | |
| On Power Development | $ 7,343 47 | |
| " Transmission Lines | 27,051 66 | |
| " Transformer Stations | 7,221 40 | |
| Total | | $ 41,616 53 |

Schedule "4"—*Continued*

ESSEX COUNTY SYSTEM

| | | |
|---|---|---|
| Appropriations by Legislature | $ 25,000 00 | |
| Cash advances to Commission out of such appropriations | $ 22,000 00 | |
| Expended out of Renewal and other Reserve Funds belonging to the System | 1,833 27 | |
| | | $ 23,833 27 |
| Cash Expenditure by the Commission as set out in detail in Schedule 16— | | |
| On Transmission Lines | $ 1,984 14 | |
| " Transformer Stations and Office Buildings | 8,374 24 | |
| " Local Distribution Systems | 16,113 74 | |
| | 26,472 12 | |
| Less: Land sold and equipment transferred to other stations on Niagara System and capitalized thereon | 2,638 85 | |
| Total | | $ 23,833 27 |

THOROLD SYSTEM

| | | |
|---|---|---|
| Appropriations by Legislature | nil | |
| Expended out of Renewal and other Reserve Funds belonging to the System | | $ 558 52 |
| Capital Expenditures by the Commission as set out in detail in Schedule 17— | | |
| On Metering Equipment | | $ 558 52 |

CENTRAL ONTARIO AND NIPISSING SYSTEMS

| | | |
|---|---|---|
| Appropriations by Legislature | $ 1,361,000 00 | |
| Treasury Board Minute | 27,000 00 | |
| | $ 1,388,000 00 | |
| Cash advances to Commission out of such Appropriations and Treasury Board Minute | $ 820,000 00 | |
| Expended out of Renewal and other Reserve Funds belonging to the System | 78,642 41 | |
| | | $ 898,642 41 |
| Capital Expenditure by the Commission as set out in detail in Schedule 18— | | |
| On Power Development, Central Ontario System | $ 557,447 91 | |
| " Transmission Lines " " " | 11,907 68 | |
| " Transformer Stations, " " " | 33,909 09 | |
| " Local Utilities, " " " | 169,987 20 | |
| " Rural Lines, " " " | 509 80 | |
| " Power Development, Nipissing Division | 56,436 52 | |
| " Local Utilities, " " | 13,557 50 | |
| " Pulp Mill and Bruton Township Pulpwood Areas | 54,886 71 | |
| | | $ 898,642 41 |

MISCELLANEOUS

| | | |
|---|---|---|
| Appropriations by Legislature | $ 255,000 00 | |
| Treasury Board Minute | 209,350 16 | |
| | $ 464,350 16 | |
| Cash advances to Commission out of such Appropriations and Treasury Board Minute | $ 464,350 16 | |
| Unexpended portion thereof returnable to the Province | 36,943 07 | |
| | | $ 427,407 09 |
| Miscellaneous Capital Expenditures by the Commission as set out in detail in Schedule 19— | | |
| On Stone Quarry at Walkerton | $ 280,683 13 | |
| " Service Buildings and Equipment | 21,307 03 | |
| " Office Buildings | 11,732 47 | |
| " Office Furniture and Equipment | 17,872 57 | |
| Total | | 311,595 20 |
| Leaving a Balance of | | $ 95,811 89 |

Schedule "4"—*Continued*

MISCELLANEOUS.—*Continued*

| | | | |
|---|---|---|---|
| which was expended as follows: | | | |
| On the Niagara Power Development as hereinbefore set out | $ 38,636 43 | | |
| On the Ottawa System, as hereinbefore set out | 4,697 50 | | |
| On the Toronto-Port Credit Radial Railway as hereinafter set out | 52,477 96 | | |
| | | | $ 95,811 89 |
| EXPENDITURES CHARGED TO THE PROVINCE | | | |
| Appropriations by Legislature | | $ 280,000 00 | |
| Treasury Board Minute (passed 28th October 1921 but no advances made thereunder | | 359,068 86 | |
| | | $ 639,068 86 | |
| Cash advances to the Commission out of the above Appropriations | | $ 275,068 86 | |
| Cash on hand 1st November 1920 being the unexpended balance of 1920 advances | | 10,866 96 | |
| Expenditures made for the time being out of the Renewal and other Reserve Funds held by the Commission pending further cash advances from the Province to cover the same: | | | |
| In connection with Power Investigations, Surveys, Reports, etc. and on Electrical Inspection | $ 24,086 20 | | |
| In connection with the making of Investigations, Surveys, By-laws and Reports on proposed Radial Railways and the preparation of information for, and the submission of evidence to the Royal Commission which investigated Hydro-Radial Railways (including certain expenditures made prior to 31st October, 1920) | 336,995 70 | | |
| | | 361,081 90 | |
| | | | $ 647,017 72 |
| Expenditures by the Commission as set out in detail in Schedule 20— | | | |
| conInnection with Power Investigations, Surveys, etc | | $ 160,022 02 | |
| In connection with Radial Investigations, Surveys, etc | | 486,995 70 | |
| | | | $ 647,017 72 |

Schedule "4A"

EXPENDITURES BY HYDRO ELECTRIC POWER COMMISSION IN RESPECT OF HYDRO RADIAL RAILWAYS

| | | | |
|---|---|---|---|
| Capital Expenditures by the Commission as set out in detail in Schedule 21:— | | | |
| On the Sandwich, Windsor and Amherstburg Railway—expended | | | $ 287,340 88 |
| Out of borrowings from the Bank of Montreal, in connection therewith, during the fiscal year | | $ 400,000 00 | |
| On the Guelph Radial Railway—expended | | | $ 40,444 19 |
| Out of proceeds from the sale of $116,000. Bonds, being part of a total issue by the Commission of $150,000 made for the purpose of making improvements and extensions to the Guelph Radial Railway | | $ 116,000 00 | |
| On the Port Credit to St. Catharines Radial Railway—expended | | | $ 63,681 36 |
| Out of borrowings during the fiscal year from the Bank of Montreal for the purposes of the Railway of which the sum of | $ 400,000 00 313,620 85 | $ 86,379 15 | |
| stands set aside to repay amounts expended for the purposes of the railway out of moneys advanced by the Province in 1920 for the purposes of various power systems | | | |
| On the Toronto to Port Credit Radial Railway—expended | | | $ 52,477 96 |
| Out of cash advances by the Province from appropriations for Miscellaneous Construction under the Power Commission Act | | $ 52,477 96 | |

Schedule "5"

## NIAGARA SYSTEM

CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

| | | | |
|---|---|---|---|
| Upon Right-of-way | | $ 28,241 13 | |
| " Steel Tower Lines | | 499,000 71 | |
| " Transformer Stations | | 2,237,788 62 | |
| " Wood Pole Lines | | 65,873 03 | |
| " New Rural Power Districts | | 14,876 47 | |
| " Extensions to existing Rural Lines | | 36,338 84 | |
| | | $ 2,882,118 80 | |
| Less—amount realized from the sale and transfer of certain Rural Lines | | 50,455 82 | |
| | | | $2,831,662 98 |
| Repayment to the Central Ontario System of the amount borrowed therefrom between November 1917 and October 1920 to cover, in part, the cost of construction of the Third Pipe Line to the works of the Ontario Power Company | | | 1,719,472 22 |
| Total | | | $ 4,551,135 20 |

### RIGHT-OF-WAY

| | | |
|---|---|---|
| Dundas to Toronto—Purchase of certain remaining lots | | |
| Sundry sections—Right-of-Way settlements and expenses securing same | $ 26,461 02<br>1,780 11 | |
| Total expenditure in the year on Right-of-Way | | $ 28,241 13 |

### STEEL TOWER LINES

| | | | |
|---|---|---|---|
| On Queenston-Hamilton-Toronto Line: | | | |
| Queenston Generating Station to Structure south of forebay— | | | |
| Double Circuit Steel Tower Line | $ 5,472 62 | | |
| Forebay Structure Queenston to Saltfleet Junction— | | | |
| Double Circuit Steel Tower Line | 88,371 52 | | |
| Saltfleet Junction to Hamilton— | | | |
| Double Circuit Steel Tower Line | 18,453 79 | | |
| Saltfleet Junction to Nelson Junction— | | | |
| Double Circuit Steel Tower Line | 358 44 | | |
| Nelson Junction to Cooksville— | | | |
| Single Circuit Steel Tower Line | 79,221 43 | | |
| Cooksville to York— | | | |
| Single Circuit Steel Tower Line | 14,992 45 | | |
| | | $ 206,870 25 | |
| On Queenston-Dundas-Toronto Line: | | | |
| Forebay Structure to Junction Point on original Niagara-Dundas Line— | | | |
| Double Circuit Steel Tower Line | $ 85,432 89 | | |
| Dundas to Nelson Junction— | | | |
| Single Circuit Steel Tower Line | 49,871 31 | | |
| | | 135,304 20 | |
| On Dundas-London Line: | | | |
| Dundas to Guelph—Erection of second circuit 110,000 Volt Transmission Line on existing towers | $ 88,751 66 | | |
| Guelph to Preston—Erection of second circuit 110,000 Volt Transmission Line on existing towers | 33,955 94 | | |
| Preston to Kitchener—Erection of second circuit 110,000 Volt Transmission Line on existing towers | 28,608 42 | | |
| | | 151,316 02 | |

Schedule "5"—*Continued*

STEEL TOWER LINES.—*Continued*

| | | | |
|---|---|---|---|
| Brought forward | | $ 151,316 02 | |
| Telephone lines from Junction Point at Allanburg to Queenston Station | | 5,560 32 | |
| | | $ 499,050 79 | |
| Less: Value of equipment transferred from section, Kitchener to Stratford, to other lines and capitalized thereon | | 50 08 | |
| | | | $ 499,000 71 |

WOOD POLE LINES

| | | | |
|---|---|---|---|
| Construction of new Transmission Lines— | | | |
| Welland to Welland County Rock Company— 2,300 Volt Line | $ 8,954 29 | | |
| Niagara Falls (Stanley St.) to Stamford Township— 12,000 Volt Line | 2,459 55 | | |
| Simcoe to Port Dover— 4,000 Volt Line | 12,126 57 | | |
| Brantford Tap to Lake Erie and Northern Railway Station— 26,400 Volt Line | 2,663 37 | | |
| Newbury to Wardsville— 2,300 Volt Line | 2,346 28 | | |
| Junction Point Wallaceburg Line to Dominion Sugar Co. Wallaceburg— 4,000 Volt Line | 1,938 51 | | |
| Junction Point to Wallaceburg for Dominion Sugar Co., Wallaceburg— 26,000 Volt Line | 622 61 | | |
| Etobicoke Station to Mimico— 4,000 Volt Line | 683 74 | | |
| Watford to Alvinston— 4,000 Volt Line (Preliminary Engineering | 36 74 | | |
| | | $ 31,831 66 | |
| Extensions to and additional equipment on existing lines— | | | |
| Dundas to Hamilton— Installation of wood cross arms, arranging and retransposing the 2 existing telephone circuits to obtain phantom circuit, stringing 2 additional No. 10 telephone circuits and transposing to obtain another phantom circuit | $ 4,914 20 | | |
| Preston to Galt, Preston and Hespeler Railway Sub station— Re-arranging present lines and constructing new lines in order to supply 13,200 Volt Power | 915 97 | | |
| Dundas Substation to Junction Pole 134 (for Hamilton) paid to Martin & Martin for Tree Trimming Rights | 150 00 | | |
| Kitchener to New Hambourg— Expenses of Right-of-Way Department re Tree Trimming Rights | 12 00 | | |
| Junction Pole 508 (Woodstock-Ingersoll Line)—to Tillsonburg— Right-of-Way Department expenses re Tree Trimming Rights | 19 20 | | |
| St. Thomas Substation to St. Thomas Municipal Station— Right-of-Way Department expenses re Tree Trimming Rights | 25 45 | | |
| Cooksville Substation to Port Credit— Right-of-way Department expenses re Tree Trimming Rights | 27 02 | | |
| Cooksville Substation to Brampton— Right-of-Way Department expenses re Tree Trimming Rights | 82 65 | | |

Schedule "5"—*Continued*

WOOD POLE LINES.—*Continued*

| | | |
|---|---|---|
| Junction Pole Port Credit to Mimico— | | |
| Right-of-Way Department expenses re Tree Trimming Rights | $ | 42 52 |
| Dundas Sub to Caledonia— | | |
| Installing ground wire for A & B Switches. | | 21 99 |
| Caledonia Sub to Junction Pole 940 (Hagersville Line)— | | |
| Installing ground wire for A & B Switches | | 19 44 |
| Junction Pole 940 to Hagersville— | | |
| Installing ground wire for A & B Switches | | 40 90 |
| Junction Pole 940 to Lythemore— | | |
| Installing ground wire for A & B Switches | | 7 24 |
| Baden to Petersburgh & St. Agatha Line— | | |
| Purchase of 10-10 amp. 110 Volt 25 cycle Watthour Meters | | 110 00 |
| Petersburgh and St. Agatha Street Lights— | | |
| Purchase of Box and Plates, also lamps for Street Lighting | | 5 25 |
| Ontario Agricultural College to Guelph Prison Farm— | | |
| Installation of Steel Reinforced Aluminum Cable, less allowance for Scrap Aluminum removed | | 3,600 76 |
| Guelph Prison Farm Pole to Prison Farm Property— | | |
| Installation of Steel Reinforced Aluminum Cable, less allowance for Scrap Aluminum removed | | 110 45 |
| Guelph Prison Farm Pole to Junction Pole No. 454 (Rockwood)— | | |
| Installation of Steel Reinforced Aluminum Cable, less allowance for Scrap Aluminum removed | | 9,068 13 |
| Junction Pole 454 to Acton— | | |
| Installation of Steel Reinforced Aluminum Cable, less allowance for Scrap Aluminum removed | | 7,588 19 |
| Junction Pole No. 454 to Rockwood— | | |
| Installation of Steel Reinforced Aluminum Cable, less allowance for Scrap Aluminum removed | | 1,428 91 |
| Brant Station to Brantford— | | |
| Payments made to Cockshutt, S. A. Gibson and S. Pitcher for right to erect Poles on their property | | 320 97 |
| Waterloo to Elmira— | | |
| Right-of-Way Department's expense re Tree Trimming Rights | | 55 |
| Preston to Breslau and Breslau Distribution System— | | |
| Installing Meters, Transformers and Lightning Arresters for additional services in Breslau | | 263 53 |
| Breslau System extensions—Primary 4,000 Volt Line from Woolwich St., Preston to Freeport Sanitarium | | 5,280 31 |
| Breslau System extension—Secondary construction Transformers, etc. | | 2,318 73 |
| Blair and Doon System—Purchase from Water and Light Commission of the Town of Preston | | 1,715 19 |
| Streetsville Distribution System— | | |
| Blue Prints | | 6 05 |
| Paris to Junction Pole 448 (Ayr and Drumbo Line)— | | |
| Right-of-Way Department's expense re Tree Trimming Rights | | 23 26 |

Schedule "5"—*Continued*

WOOD POLE LINES.—*Continued*

| | | |
|---|---|---|
| Junction Pole No. 448 to Drumbo— Right-of-Way Department's expense re Tree Trimming Rights | $ 43 26 | |
| London Junction Pole No. 99 to Lucan— Cost of 25 Poles—35′ x 7″ | 107 29 | |
| Junction Pole No. 520 to Wallaceburg— Payments to farmers to obtain Tree Trimming Rights | 110 10 | |
| Junction Pole No. 253 to Burford— Installation of improved type air break switch less allowance for obsolete switch removed | 423 99 | |
| Junction Pole No. 253 to Waterford— Installation of improved type air break switch less allowance for obsolete switch removed | 395 92 | |
| Waterford to Simcoe— Installation of improved type air break switch less allowance for obsolete switch removed | 355 95 | |
| Tilbury to Comber— When constructing our transmission line we overbuilt the Bell Telephone Co's Line, and arrangements were made to transfer their line on to our poles at our expense | 148 41 | |
| Junction Pole No. 68 to Thamesville— Cost of 37 poles and Right-of-Way Department expense securing Tree Trimming Rights | 264 56 | |
| Junction Pole No. 69 to Blenheim— Cost of 50 Poles | 95 70 | |
| Dundas Junction Pole No. 82 to Lynden— Right-of-Way Department expense re Pole Rights | 17 95 | |
| Petrolia to Wyoming Junction— Cost of 38 Poles—35′ x 7″ | 110 20 | |
| Cooksville Sub to Ontario National Brick Co.— Right-of-Way Department Expense securing Pole Rights | 33 12 | |
| Elginfield Junction to Ailsa Craig— Balance on construction cost for 13,200 Volt Line | 102 55 | |
| Ailsa Craig to Parkhill— Balance of construction cost for 4,000 Volt Line | 74 17 | |
| Bothwell to Newbury— Balance of construction cost for 4,000 Volt Line | 72 68 | |
| Newbury to Glencoe— Balance of construction cost for 4,000 Volt Line | 71 68 | |
| Streetsville to W. D. Reid & Son— Balance of construction cost for 4,000 Volt Line | 4 95 | |
| Toronto Milling Co. Primary Construction— Balance of construction cost | 6 40 | |
| | | $ 40,557 74 |
| | | $ 72,389 40 |
| Less: value of equipment transferred to other lines and capitalized thereon from the following— | | |
| Petersburg and St. Agatha to Willmott Twp. | $ 79 53 | |
| Dresden to Petrolia | 249 85 | |
| Stratford-Goderich Line | 94 13 | |
| Welland to Dunnville | 13 50 | |

Schedule "5"—*Continued*

WOOD POLE LINES—*Continued*

| | | | |
|---|---|---|---|
| Essex Station to Canadian Salt Co. | $1,184 92 | | |
| Junction to Brigden | 11 70 | | |
| St. Thomas to Aylmer | 212 89 | | |
| Niagara Falls–St. Catharines | 870 05 | | |
| Toronto Township–Toronto Milling Co. | 1,804 16 | | |
| Toronto Power Co.–Ontario Power Co. | 49 00 | | |
| Niagara Falls–Ontario Power Co. Connecting Lines | 755 68 | | |
| Beachville American Cyanamid Co. Line | 49 68 | | |
| Dundas to Copetown | 5 87 | | |
| Toronto–Markham | 1,135 51 | | |
| | | $ 6,516 37 | |
| | | | $ 65,873 03 |

TRANSFORMER STATIONS

| | | | |
|---|---|---|---|
| Niagara Station— | | | |
| Additional insulators for reinforcing 12,000 Volt buses. Insulating of 12,000 Volt Bus Connections, Addition of asbestos doors and barriers on 12,000 Volt Structures, Raising of floors between 12,000 Volt Structures, Drainage disposal, erection of a 9′ wall and reinforce concrete ceiling. Final payments on equipment installed in 1917 | | $ 54,855 92 | |
| Dundas Station— | | | |
| Purchase and installation of 2 Circuit Breakers, and set of disconnecting switches, Bushings, Oil Switch and Tie Rods | | 24,561 50 | |
| Toronto Station— | | | |
| Differential relay protection on Transformers, Changes in No. 1 and 2 Banks of Transformers | | 8,665 06 | |
| London Station— | | | |
| Improved relay protection on Transformers, Purchase of additional Current Transformers | | 3,701 29 | |
| Guelph Station— | | | |
| Erection of 110,000 Volt Disconnecting Switch Structure | | 6,781 37 | |
| Preston Station— | | | |
| Erection of 110,000 Volt Disconnecting Switch Structure | | 7,712 20 | |
| Kitchener Station— | | | |
| Purchase and installation of four 2,500 K.V.A. Transformers, and differential relay protection for same; Also Current Transformers | $ 29,629 28 | | |
| Less: value of four 750 K.V.A. Transformers removed, transferred to and capitalized in Systems Spare Equipment Account | 20,993 40 | | |
| | | 8,635 88 | |
| Stratford Station— | | | |
| Differential relay protection, Current Transformers, and Meters | | 852 28 | |
| St. Mary's Station— | | | |
| Purchase of Trip Coils for relay protection and 13,200 Volt Current Transformers | | 215 89 | |
| Woodstock Station— | | | |
| Additional current Transformers, Shunt Trip Relays, Material for Switching Structure | | 1,284 66 | |
| St. Thomas Station— | | | |
| Purchase and installation of Rotary Converter Protection. Erection of Suspension Bridge. Increase Water Supply Improved Relay Protection | | 17,938 68 | |
| Brant Station— | | | |
| Increasing water supply for water cooling system, and final payment to Manufacturers on four 2,500 K.V.A. Transformers, Oil Switches, etc | | 2,952 26 | |
| Cooksville Station— | | | |
| Installation of Watt meters and differential relay protective equipment | | | |
| Kent Station— | | | |
| Increasing capacity of station, purchase of four 2,500 K.V.A Transformers, Improved Relay protective equipment and additional Current Transformers | | 58,372 92 | |

Schedule "5"—*Continued*

TRANSFORMER STATIONS—*Continued*

| | | |
|---|---|---|
| Essex Station— | | |
| Increasing capacity of station—purchase of four 5,000 K.V.A. Transformers, Current Transformers and improved relay protective equipment | | $ 74,242 23 |
| Hamilton Station— | | |
| Purchase of land and initial payment for electrical equipment for Hamilton Station | | 33,687 01 |
| Queenston Station— | | |
| Building—Proportion chargeable to Transformer Station of total expenditures to date on construction of Queenston Generating and Transformer Station | $ 241,496 03 | |
| Transformer Equipment— Expenditure to date on purchase and installation of Transformers and Switching Equipment | 1,331,066 86 | |
| Total—being 43½% of the total expenditures to 31st October 1921 on the Building and the Generating and Transformer equipment $3,460,156.40 plus a portion of the overhead expenses and interest—subject to revision upon completion of works | | 1,572,562 89 |
| Windsor Station— | | |
| Installation of Rotary Converter Equipment | | 19,559 36 |
| London Synchronous Condenser— | | |
| Purchase and installation of 10,000 K.V.A. Synchronous Condenser | | 71,568 04 |
| Toronto Synchronous Condenser— | | |
| Increasing capacity of Condenser from 4,000 to 5,000 K.V.A | | 25,050 08 |
| Etobicoke— | | |
| Purchase and installation of one 3 phase 1,500 K.V.A. Transformer, 4,000 Volt Feeder for Mimico and final payment on equipment installed 1917 | | 13,468 88 |
| | | $ 2,006,903 32 |
| Purchase and installation of Electrical and Metering Equipment for the following new Customers | | |
| Stamford Township | | 435 22 |
| Queenston | | 423 31 |
| Dominion Sugar Company, Wallaceburg | | 18 73 |
| Markham | | 1,147 40 |
| Newbury | | 586 84 |
| Wardsville | | 373 13 |
| Welland County Rock Crusher Company | | 683 43 |
| | | $ 2,010,571 38 |

Extensions to and additional equipment installed in existing Distributing Stations—as follows—

| | |
|---|---|
| York | $ 473 39 |
| Port Stanley | 1,326 62 |
| Norwich | 135 48 |
| Port Credit Village | 163 65 |
| Acton | 96 29 |
| Hagersville (Purchase of Three 150 K.V.A. Transformers) | 7,524 21 |
| Rockwood | 96 92 |
| Goderich | 75 15 |
| Elmira | 60 00 |
| Streetsville (Toronto Milling Company) | 174 70 |
| Tilbury | 916 16 |
| Wallaceburg | 207 02 |
| Delaware | 162 44 |
| Bothwell | 207 23 |
| Harriston | 605 58 |
| Palmerston | 580 26 |
| Milverton | 333 77 |

Schedule "5"—*Continued*

TRANSFORMER STATIONS—*Continued*

| | | | | |
|---|---|---|---|---|
| Petrolia (Purchase of 3 300 K.V.A. Transformers) | $9,040 05 | | | |
| Forest | 89 24 | | | |
| West Lorne | 502 14 | | | |
| Watford | 56 89 | | | |
| Oil Springs | 136 32 | | | |
| Aylmer | 128 84 | | | |
| Waterloo | 294 08 | | | |
| Welland | 28 05 | | | |
| Toronto Milling Co | 1,804 16 | | | |
| Simcoe Station (Port Dover Feeder) | 154 22 | | | |
| Ailsa Craig | 191 34 | | | |
| St. Mary's Portland Cement Co. | 282 22 | | | |
| | | $ 25,846 42 | | |
| Less value of equipment transferred to other stations and capitalized thereon from the following— | | | | |
| Erindale | $ 2,588 92 | | | |
| St. Mary's Portland Cement Co. | 228 65 | | | |
| Streetsville | 1 34 | | | |
| Fergus | 80 00 | | | |
| Lucan | 176 48 | | | |
| Dresden | 168 32 | | | |
| Thamesville | 1 05 | | | |
| Exeter | 272 80 | | | |
| Ridgetown | 37 21 | | | |
| Lake Erie and Northern Railway Company | 1,514 00 | | | |
| Listowel | 1,901 40 | | | |
| Burgessville | 134 90 | | | |
| St. Jacobs | 55 66 | | | |
| Canadian Salt Company | 36 60 | | | |
| St. Catharines | 28 05 | | | |
| Deller Bros. | 22 98 | | | |
| Beachville Cyanamid Company | 277 39 | | | |
| Etobicoke | 3,500 00 | | | |
| | | $11,025 75 | | |
| | | | $14,820 67 | |
| | | | $ 2,025,392 05 | |
| Niagara System Spare Equipment— | | | | |
| Five Transformers of various capacity for use on the whole System | | | 6,718 83 | |
| Progress payments on Thirty 5,000 K.V.A. Transformers, now in course of manufacture, to be allotted, when completed, to the various Transformer Stations throughout the System | | | 205,677 74 | |
| Total expenditure for the year on Transformer Stations— | | | | $2,237,788 62 |

NIAGARA RURAL POWER DISTRICT CONSTRUCTION

| | | |
|---|---|---|
| 5 Miles Primary Underground Cable Lines to serve 23 Consumers in Niagara Township | $ 558 56 | |
| Dundas Rural Power District—6 Miles in West Flamboro Township to serve 14 Consumers | 1,666 59 | |
| Lynden Rural Power District—14 Miles in Beverley and Ancaster Townships—To serve 73 Consumers | 24 14 | |
| Waterdown Rural Power District—to feed six Class "1" Services | 1,080 73 | |
| Dorchester Rural Power District—30 miles to serve 200 Consumers on West Nissouri, East Nissouri, Oxford North, Dorchester, Westminster, Yarmouth and London | 6,123 89 | |
| Ridgetown Rural Power District—6 Miles 4,000-2,300 Volt Line to serve 19 Consumers in Howard Township | 44 99 | |
| Saltfleet Rural Power District—62 Miles in Saltfleet Township to serve 533 Consumers in Saltfleet Township | 5,377 57 | |
| | | 14,876 47 |

Schedule "5"—*Continued*

NIAGARA RURAL LINES

| | | |
|---|---|---|
| New lines and extension to existing lines as follows— | | |
| In vicinity of Windsor | $ 15,265 33 | |
| " Township of East Sandwich | 2,022 29 | |
| " Ford City | 1,544 89 | |
| " Township of Norwich | 1,171 76 | |
| " vicinity of Welland and Port Robinson | 1,166 76 | |
| " Merritton to St. Catharines | 3,949 51 | |
| " Township of Etobicoke | 246 57 | |
| " Agincourt to Iroquois Sand and Gravel Company | 200 25 | |
| " Township of Scarborough | 3,210 69 | |
| " Vicinity of Copetown | 3,265 11 | |
| " West Flamboro Township (Bullock's Corners to Christie's Corners) | 4,295 68 | |
| | | $ 36,338 84 |
| Less: Cost of Lines in York Township purchased by the Township, for which it paid the sum of— | | 50,455 82 |
| Excess of receipts over expenditures during the year on Niagara Rural Lines | | $ 14,116 98 |

ONTARIO POWER COMPANY

| | |
|---|---|
| Repayment to the Central Ontario System of the amount borrowed therefrom between March 1916 and October 1920 to cover, in part, the cost of construction of the Third Pipe Line to the works of the Ontario Power Company | $ 1,719,472 22 |

Schedule "6"

NIAGARA POWER DEVELOPMENT

CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

| | | |
|---|---|---|
| For Surveying during Construction | | $ 13,563 27 |
| " Right-of-Way | | 207,669 47 |
| " Construction Plant and Machinery | | 4,677,512 90 |
| " Temporary Buildings for Construction Purposes | | 956,113 41 |
| " Generating Station and Equipment | | 1,173,722 84 |
| " Screenhouse | | 39,678 99 |
| " Construction—Material and Labour | $ 20,566,913 13 | |
| Less: Amount included therein which represented materials and supplies on hand 31st October 1920 | 798,311 28 | |
| | | 19,768,601 85 |
| Interest during Construction | | 2,574,214 40 |
| Engineering and Superintendence | | 756,133 45 |
| Overhead Expense—including Administrative, Executive and Accounting Salaries and Expenses, Insurance, Taxes and Fire Protection | | 723,576 96 |
| | | $30,890,787 54 |

SURVEYING DURING CONSTRUCTION

| | |
|---|---|
| Further Surveys made | $ 13,563 27 |

RIGHT-OF-WAY

| | | |
|---|---|---|
| Lands purchased, Franchises, and other expenses incidental thereto | $ 129,359 55 | |
| Basements and upkeep of buildings, less rental collected | 7,876 05 | |
| Miscellaneous, including crop and property damages, legal and general expenses | 33,477 94 | |
| Farm equipment, supplies, horses, etc., on hand 31st October 1921 (taken over from Farms Account) | 20,025 78 | |
| Cultivation and upkeep of portions of right-of-way | 16,930 15 | |
| | | $ 207,669 47 |

Schedule "6"—*Continued*

CONSTRUCTION PLANT AND MACHINERY

| | | |
|---|---|---|
| Steam and Electric Shovels | $ 284,121 13 | |
| Rock Channellers and Drills | 67,484 28 | |
| Air Compressors | 157,182 13 | |
| Small Tools for general construction and workshops | 86,608 06 | |
| Electric Locomotives | 141,653 46 | |
| Steam " | 246,338 88 | |
| Dump Cars and Dump Wagons | 177,963 69 | |
| Hoists and Derricks and Cranes | 167,740 88 | |
| Locomotive Cranes | 73,276 03 | |
| Rock Crushers, Conveyors and Accessories | 23,936 18 | |
| Concrete Mixers and Concrete Mixing Plants, and Lining Plants | 2,031,683 88 | |
| Transformers | 14,260 28 | |
| Water Pumps, including Motor Drive and Tanks | 88,155 39 | |
| Wrought Iron Pipes and Fittings | 132,887 25 | |
| Rentals paid for Plant operated on Rental basis | 347,784 47 | |
| Hauling Trucks, Tractors and Automobiles | 152,986 48 | |
| Tiling and Caissons | 277,314 32 | |
| Horses and Stable Equipment | 6,706 52 | |
| Machine Tools and Woodwork Machinery | 40,644 96 | |
| Sundry construction equipment, tools and apparatus, including motors | 158,784 63 | |
| | | $ 4,677,512 90 |

TEMPORARY BUILDINGS FOR CONSTRUCTION PURPOSES

| | |
|---|---|
| Storehouses, Machine, Carpenter, Blacksmith and other workshops and Bunk Houses for employees | $ 956,113 41 |

GENERATING STATION AND EQUIPMENT

| | | |
|---|---|---|
| Buildings and Structures | $ 552,202 30 | |
| Water conveying and controlling structures | 1,366 70 | |
| Generators | 905,492 14 | |
| Switching General | 377,934 08 | |
| Switching up to Low Tension Bus | 36,448 87 | |
| Transformers and Switching Equipment between Transformer and Bus | 416,502 06 | |
| High Tension Bus, Incoming and Outgoing Feeders | 46,486 66 | |
| Service Equipment | 116,789 63 | |
| Permanent Cranes | 107,430 57 | |
| Miscellaneous Equipment | 4,281 76 | |
| Auxiliary Systems, Permanent, including Oil and Water Supply Systems, Ventilation, Heating, etc | 41,272 36 | |
| Temporary Equipment | 21,094 24 | |
| Engineering and Superintendence | 103,751 97 | |
| Fire Insurance | 7,500 00 | |
| Administrative Office Expense | 7,732 39 | |
| | $ 2,746,285 73 | |
| Less: Transformation Equipment and portion of expenditure on Building transferred to Niagara Transformer Station's Account (being 43½% of the total expenditures to 31st October 1921 on the station and equipment, $3,460,156.40, plus a portion of the overhead expenses and interest—subject to revision upon completion of work) | 1,572,562 89 | |
| | | $ 1,173,722 84 |

SCREENHOUSE SUPERSTRUCTURE

| | | |
|---|---|---|
| Superstructure | $ 35,988 44 | |
| Miscellaneous material and labour | 3,690 55 | |
| | | $ 39,678 99 |

Schedule "6"—*Continued*

CONSTRUCTION—MATERIAL AND LABOUR

| | | |
|---|---|---|
| Intake Works | | $ 303,094 41 |
| River improvements | | 194,132 61 |
| Ice and Log Chutes | | 5,582 31 |
| Penstocks | | 476,908 13 |
| Power House at Queenston—Substructure | | 1,139,051 61 |
| Turbines and Governors | | 737,046 95 |
| Power and Telephone Lines—permanent | | 1,225 87 |
| Power House Machinery, including large valves sluice gates and motors | | 206,955 00 |
| Bridges, Trestles, Culverts and Roadways—permanent | | 521,896 79 |
| Railways for construction purposes | | 926,301 40 |
| Roadways for construction purposes | | 70,022 10 |
| Power, Light and Telephone Systems for construction purposes including power sub-stations | $ 169,042 65 | |
| Less: amount collected from Insurance Companies account fire at Montrose | 124,129 99 | |
| | | 44,912 66 |
| Water and Sanitary Systems for construction purposes | | 50,571 98 |
| Maintenance, repairs and up-keep of Construction Plant and Machinery | | 2,202,096 69 |
| Operation of Auxiliary Plants— | | |
| Construction Railways | $ 741,232 10 | |
| Power Stations | 38,544 40 | |
| Machine Shop | 332,091 58 | |
| Carpenter Shop | 22,081 82 | |
| Garage | 314,005 94 | |
| Stables | 21,959 21 | |
| Power, Light and Telephone | 437,213 35 | |
| Water and Sanitary Systems | 39,053 11 | |
| Dressing Stations and Hospital | 97,589 07 | |
| Earth and Rock Disposal | 839,096 56 | |
| Camp Buildings, Equipment and Operation | 143,207 22 | |
| Compressed Air Systems | 98,120 85 | |
| | $ 3,124,194 21 | |
| Less: Net credit on Stone Crusher Operations | 164,022 18 | |
| | | 2,960,173 03 |
| Tests and Inspection | | 7,177 29 |
| Forebay | | 134,406 91 |
| Headworks— | | |
| Substructure | $ 773,431 88 | |
| Superstructure | 56,613 94 | |
| General | 47,439 95 | |
| | | 877,485 77 |
| Canal— | | |
| Earth Excavation | $ 1,125,988 84 | |
| Rock " | 4,594,851 96 | |
| Concrete—Mass | 2,306,618 87 | |
| Forms for Concrete—Mass | 546,533 12 | |
| Concrete—Reinforced | 41,732 25 | |
| Dredging | 430,515 70 | |
| Rock fill and Rip Rap | 211,646 98 | |
| Culverts | 1,508 33 | |
| Pumping | 200,519 70 | |
| Large Valves and Sluice Gates, including motor drive | 45,799 28 | |
| Miscellaneous material and labor | 4,365 87 | |
| | | 9,510,080 90 |
| Elevator Shaft and Tunnel | | 18,677 69 |
| Salvaging Construction Plant, Material, etc. | | 22,261 11 |
| | | $ 20,410,061 21 |

Schedule "6"—*Continued*

CONSTRUCTION MATERIAL AND LABOUR.—*Continued*

| | | |
|---|---|---|
| Carried Forward | $ 20,410,061 21 | |
| Less— | | |
| Charged to above construction work, materials, spare parts and supplies purchased and paid for prior to October 31, 1920 | 641,459 36 | |
| | | $ 19,768,601 85 |

INTEREST DURING CONSTRUCTION

| | | |
|---|---|---|
| On Investment to 31st October 1917—$2,376,789.50 at 5% per annum | $ 118,834 41 | |
| On Investment in fiscal year ending 31st October 1918, $5,174,181.45 at 6.2% per annum | 320,805 53 | |
| On Investment in the fiscal year ending 31st October 1919, $7,162,999.24 at 5¼% per annum | 382,026 62 | |
| On Investment in the fiscal year ending 31st October 1920, $12,090,992.66 at 6.2% per annum | 749,641 55 | |
| On Investment in the fiscal year ending 31st October 1921, $30,890,779.21 from the exact dates of the expenditure at 6.5% | 1,002,906 29 | |
| | | $ 2,574,214 40 |

ENGINEERING AND SUPERINTENDENCE

| | | |
|---|---|---|
| Head Office Engineering and Superintendence—including special reports obtained from expert Engineers | $ 73,205 78 | |
| Field Office Engineering and Superintendence | 409,794 87 | |
| Head Office and Field Designing | 78,891 16 | |
| Field Office Accounting and Timekeeping | 130,399 81 | |
| Field Office Equipment and Maintenance | 42,493 64 | |
| Field Office Stationery and Blue Prints | 21,348 19 | |
| | | $ 756,133 45 |

OVERHEAD EXPENSES

| | | |
|---|---|---|
| Proportion of Head Office Administrative, Executive and Accounting Salaries and Expenses | $ 375,058 58 | |
| Other Expenses chargeable direct to the Development | 19,965 32 | |
| Insurance and Taxes | 296,910 59 | |
| Expenses securing labor—including travelling | 10,593 06 | |
| Fire Protection | 21,049 41 | |
| | | $ 723,576 96 |

Schedule "7"

ONTARIO POWER COMPANY OF NIAGARA FALLS
AND
ONTARIO TRANSMISSION COMPANY LIMITED

CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

| | | |
|---|---|---|
| Upon Main Plant and Works | | $ 21,506 65 |
| Upon Third Pipe Line | | 20,600 60 |
| | | $ 42,107 25 |

MAIN PLANT AND WORKS

| | | |
|---|---|---|
| Extensions and Betterments to Hydraulic and Generating Equipment | $ 18,981 17 | |
| Installation of additional equipment for fire protection | 2,058 81 | |
| Sundry small installations in Power House | 540 63 | |
| Additional Transformers and Feeder Equipment to serve the Municipality of Port Colborne | 3,451 78 | |
| Extensions to Distribution System in the Municipality of Humberstone | 1,817 18 | |
| | $ 26,849 57 | |

Schedule "7"—*Continued*

MAIN PLANT AND WORKS—*Continued*

| | | |
|---|---|---|
| Deduct: | | |
| Equipment sold to the Municipality of Merritton | $ 3,000 00 | |
| Sales of Sand, Gravel, etc | 2,342 92 | |
| | | $ 5,342 92 |
| | | $ 21,506 65 |

THIRD PIPE LINE AND EQUIPMENT

| | | |
|---|---|---|
| Balances paid on contracts for Generators and other Equipment purchased in 1919 and 1920; also certain minor additions and betterments | $ 31,384 09 | |
| Engineering and Administrative expenses in connection with the above | 1,766 03 | |
| | $ 33,150 39 | |
| Deduct: | | |
| Spare equipment and materials sold | 23,557 58 | |
| | | 9,592 81 |
| Restoration of ground and property in Queen Victoria Niagara Falls Park | | 11,007 79 |
| | | $ 20,600 60 |

Schedule "8"

THUNDER BAY SYSTEM

CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

| | |
|---|---|
| Upon Power Development | $ 2,123,703 06 |
| " Transmission Lines | 115,477 02 |
| " Transformer Stations | 106,557 35 |
| | $ 2,345,737 43 |

POWER DEVELOPMENT—NIPIGON

| | | |
|---|---|---|
| Construction Material and Labour— | | |
| Power House Substructure | $ 347,036 02 | |
| Turbines and Governors | 74,245 72 | |
| Tailrace | 31,969 84 | |
| Bridges, Trestles, Culverts and Permanent Roadways | 239 05 | |
| Construction of Temporary Railways | 38,433 06 | |
| " " Permanent Railways | 2,081 40 | |
| " " Temporary Roadways | 1,219 10 | |
| Power, Light & Telephone Equipment for construction purposes | 41,347 24 | |
| Water and Sanitary Systems for construction purposes | 15,933 89 | |
| Compressed Air System for Construction | 11,425 44 | |
| Operation of Auxiliary Plants including Power and Light, Air Compressors and Camps | 31,386 68 | |
| Sanitary and Drainage Systems (Permanent) | 327 48 | |
| Reservoirs | 26,520 76 | |
| Primary Power Dams and Spillways | 273,559 22 | |
| Auxiliary Power " " | 80,880 60 | |
| Forebay | 84,723 04 | |
| Headworks | 8,849 15 | |
| Heating Systems in Construction Camp | 15,323 62 | |
| Blacksmith's Shop Equipment | 1,732 21 | |
| Carpenter " " | 5,380 14 | |
| Machine " " | 4,643 16 | |
| Concrete Mixer and Distributing Equipment | 42,658 23 | |
| Stone Crusher, Washer and Screener | 48,853 12 | |
| Sand Production and Cleaning | 12,927 56 | |
| Gravel " " | 6,971 27 | |
| Spare Equipment—Turbine Parts | 7,132 02 | |
| Auxiliary Passageways | 5,803 22 | |
| | $1,221,602 24 | |

Schedule "S"—*Continued*

POWER DEVELOPMENT—NIPIGON—*Continued*

| | | |
|---|---|---|
| Carried Forward | $1,221,602 24 | |
| Less— | | |
| Amounts charged to above construction work in respect of materials, spare parts and supplies purchased and paid for prior to October 31, 1920 | 322,921 81 | |
| | | $898,680 43 |
| Maintenance and upkeep of Construction Plant and small Tools purchased | | 136,500 42 |
| Construction and Maintenance of Temporary Buildings | | 8,840 78 |
| Generating Station and Equipment— | | |
| Building Superstructure | $273,676 41 | |
| Generators | 121,902 60 | |
| Transformers | 48,438 41 | |
| Switching Equipment General | 99,374 85 | |
| Miscellaneous Equipment, including Cranes, Hoists, Transfer Trucks, etc | 16,405 23 | |
| Auxiliary Systems, including Heating, Ventilation, Water Cooling System, Oil and Water Supply | 38,239 78 | |
| Temporary Buildings, Field Overhead and Plant Rental | 32,641 95 | |
| Engineering and Superintendence, Head Office and Field | 66,273 69 | |
| Operators' Cottages | 45,220 73 | |
| | | 742,173 65 |
| Interest during Construction | | 66,675 13 |
| | | $ 1,852,870 41 |
| Engineering and Superintendence— | | |
| Head Office Engineering and Superintendence | $ 34,020 62 | |
| Field " " " | 36,659 54 | |
| Head Office and Field Designing | 4,063 65 | |
| Field Office Accounting and Timekeeping | 26,050 79 | |
| Field Office Equipment and Maintenance | 4,724 11 | |
| Field Office Stationery and Blue Prints | 1,227 41 | |
| Police Protection and Sundries | 6,686 93 | |
| | | 113,433 05 |
| Overhead Expense— | | |
| Proportion of the Head Office Administrative, Executive and Accounting Salaries and Expenses | $ 75,461 17 | |
| Insurance and Taxes | 68,725 76 | |
| Expenses securing labor, including travelling | 9,021 51 | |
| Postage, Telephone and Telegraph Service | 1,272 94 | |
| Miscellaneous | 2,918 22 | |
| | | 157,399 60 |
| Total expenditures in the year on Power Development | | $ 2,123,703 06 |

TRANSMISSION LINES

| | | |
|---|---|---|
| Expenditure in the year on the construction of— | | |
| New 110,000 Volt Line from Nipigon Development to Port Arthur | $ 27,590 48 | |
| New 110,000 Volt Line from Nipigon to Junction near Nipigon Paper Company | 15,496 75 | |
| New 110,000 Volt Line from Junction Nipigon Township to Nipigon Paper Company | 9,263 46 | |
| New 110,000 Volt Line from Junction Pole near Nipigon Paper Company to Sprucewood Junction | 63,126 33 | |
| Total expenditures in the year on Transmission Lines | | $ 115,477 02 |

TRANSFORMER STATIONS

| | | |
|---|---|---|
| Expenditures in the year on construction and equipment for— | | |
| New Station at Port Arthur | $ 105,403 64 | |
| Metering equipment at Nipigon Fibre and Paper Mills | 1,153 71 | |
| Total expenditures in the year on Transformer Stations | | $ 106,557 35 |

Schedule "9"

## SEVERN SYSTEM

CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

| | | |
|---|---|---|
| Upon Power Development | | $ 2,485 04 |
| " Transmission Lines | | 17,720 82 |
| " Transformer Stations | | 5,313 52 |
| " Rural Power Districts | | 53 42 |
| | | $ 25,572 80 |

### POWER DEVELOPMENT

| | | |
|---|---|---|
| Construction of roadway between Buckskin Station and Big Chute Plant, additional equipment for Machine Shop and final payments on electrical equipment | $ 2,485 04 | |
| Total expenditure in the year on Power Development | | $ 2,485 04 |

### TRANSMISSION LINES

| | | | |
|---|---|---|---|
| Extensions to and additional equipment on existing lines—as follows— | | | |
| Junction Pole (Elmvale) to Junction Pole (Stayner) | | $ 14 00 | |
| Big Chute Plant to Waubaushene— | | | |
| Telephone Cross Arms | $ 1,643 27 | | |
| Replacing original conductor with 4/0 Aluminum cable | 17,643 32 | | |
| | | 19,286 59 | |
| Waubaushene to Junction Pole for Coldwater | | 6 59 | |
| Junction Pole (Collingwood) to Junction Pole (Camp Borden) | | 31 25 | |
| Junction Pole (Coldwater) to Junction Pole (Elmvale) | | 62 50 | |
| Junction Pole (Elmvale) to Junction Pole (Collingwood) | | 45 65 | |
| | | $ 19,446 58 | |
| Less: | | | |
| Equipment transferred to other lines and capitalized thereon, from the following— | | | |
| Junction Pole 431 to Port McNichol | $ 1,487 94 | | |
| Waubaushene Switching Station | 237 82 | | |
| | | 1,725 76 | |
| Total expenditure in the year on Transmission Lines | | | $ 17,720 82 |

### TRANSFORMER STATIONS

| | | |
|---|---|---|
| Extensions to and additional equipment on existing stations— | | |
| Penetang | $ 45 60 | |
| Barrie—Increased capacity | 8,616 56 | |
| Collingwood | 451 17 | |
| Coldwater | 472 38 | |
| Waubaushene | 282 00 | |
| Victoria Harbor | 353 57 | |
| Cookstown | 482 30 | |
| | $ 10,703 58 | |

Schedule "9"—*Continued*

| | | | |
|---|---|---|---|
| Less— | | | |
| Equipment transferred to other stations and capitalized thereon, from the following— | | | |
| Port McNichol | $ 262 51 | | |
| Midland | 37 25 | | |
| Alliston | 2,781 12 | | |
| Thornton | 32 98 | | |
| Bradford | 5,321 75 | | |
| | | $ 8,435 61 | |
| | | $ 2,267 97 | |
| Spare Equipment— | | | |
| Four Transformers various capacity, for use on the whole System | | 3,045 55 | |
| Total expenditure in the year on Transformer Stations | | | $ 5,313 52 |

RURAL POWER DISTRICTS CONSTRUCTION

| | | | |
|---|---|---|---|
| Construction of 5.25 miles of 3 phase and 2 miles of single phase line South from Collingwood on Hurontario Road to supply 43 Consumers—Preliminary Engineering | $ 53 42 | | |
| Total expenditure in the year on Rural Power Districts | | | $ 53 42 |

Schedule "10"

ST. LAWRENCE SYSTEM

CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

| | | |
|---|---|---|
| Upon Transmission Lines | | $ 98,982 32 |
| " Transformer Stations | | 100,968 36 |
| " Rural Power Districts Construction | | 13,109 26 |
| | | $ 213,059 94 |

TRANSMISSION LINES

| | | | | |
|---|---|---|---|---|
| Construction of new Transmission Lines as follows— | | | | |
| Cornwall Station to Grant's Corner | — | 44,000 Volt | Line | $ 5,569 29 |
| Grant's Corner to Martintown | — | 44,000 | " | 7,130 03 |
| Martintown to Apple Hill | — | 44,000 | " | 8,576 38 |
| Apple Hill to Domionville | — | 44,000 | " | 1,632 26 |
| Apple Hill to Avonmore | — | 4,000 | " | 1,124 99 |
| Avonmore Jct. to Dominionville Jct. | — | 4,000 | " | 528 27 |
| Dominionville to Maxville | — | 44,000 | " | 12,399 12 |
| Dominionville to Alexandria | — | 44,000 | " | 16,750 32 |
| Martintown to Lancaster | — | 4,000 | " | 32,148 89 |
| Junction Pole Cornwall to Cornwall Pulp & Paper Company | — | 44,000 | " | 18,126 55 |
| | | | | $ 103,986 10 |

| | | | |
|---|---|---|---|
| Extension to and additional equipment installed on existing Lines as follows— | | | |
| Morrisburg to Prescott | $ 112 34 | | |
| Cornwall Sub to Toronto Paper Company | 5,522 42 | | |
| | | 5,634 76 | |
| | | $ 109,620 86 | |
| Less: | | | |
| Equipment transferred to other lines and capitalized thereon from the following— | | | |
| Brockville to St. Mary's College | $ 10,483 07 | | |
| Morrisburg to Winchester | 16 85 | | |
| Chesterville Line Extension | 13 94 | | |
| Cornwall to Morrisburg | 124 68 | | |
| | | 10,638 54 | |
| | | | $ 98,982 32 |

Schedule "10"—*Continued*

## TRANSFORMER STATIONS

| | | | |
|---|---|---|---|
| Construction and equipment of new stations as follows— | | | |
| Alexandria | $ 4,290 87 | | |
| Martintown | 9,330 25 | | |
| Apple Hill | 8,682 27 | | |
| Cornwall Pulp and Paper Co. Station | 3,383 15 | | |
| Williamsburg | 1,530 91 | | |
| Lancaster | 518 77 | | |
| | | $ 27,736 22 | |
| Extensions to and additional equipment installed on existing stations as follows— | | | |
| Cornwall Station— | | | |
| Temporary extension 4—750 KVA Transformers | $ 22,272 01 | | |
| Permanent extension 4—5000 KVA Transformers | 31,911 02 | | |
| Miscellaneous labor and material | 592 42 | | |
| | $ 54,775 45 | | |
| Toronto Paper Co. Station— | | | |
| Increased capacity | $ 11,447 76 | | |
| Chesterville | 8 72 | | |
| | | 66,231 93 | |
| | | $ 93,968 15 | |
| Less: | | | |
| Equipment transferred to other stations and capitalized thereon from the following— | | | |
| Prescott | $ 159 00 | | |
| Brockville | 200 79 | | |
| | | 359 79 | |
| | | $ 93,608 36 | |
| Spare Equipment— | | | |
| One—750 K.V.A. for use on the System | | 7,360 00 | |
| Total expenditure in the year for Transformer Stations | | | $ 100,968 36 |

## RURAL POWER DISTRICTS CONSTRUCTION

| | | |
|---|---|---|
| Brockville to St. Mary's College— | | |
| 2.38 miles of primary wood pole lines and secondary equipment, 2300 volt three phase circuit to serve St. Mary's College and Dr. Oglivie's farm | $ 9,951 74 | |
| Brockville to Brockville Asylum Farm with extensions to Dr. Clark's Farm | 614 69 | |
| Prescott Rural Power District— | | |
| 15 miles of Primary Wood Pole Lines and Secondary Equipment to serve 60 customers in the Townships of Augusta and Edwardsburg, including the police village of Spencerville | 2,037 05 | |
| Ridge Road Rural Extension from Chesterville— | | |
| To cover the cost of approximately 63 miles of Rural Primary from a pole outside the Chesterville Sub-Station to the farms of Ingram Cross, Oscar Foster and Smith Brothers on the poles of St. L. 3 with the secondary necessary for these 3 customers | 505 78 | |
| Total expenditure in the year on Rural Power Districts | | $ 13,109 26 |

Schedule "11"

WASDELL SYSTEM

CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

| | | |
|---|---|---|
| Upon Power Development | | $ 124 62 |
| " Transmission Lines | | 498 48 |
| " Transformer Stations | | 694 54 |
| " Rural Construction | | 1,117 43 |
| | | $ 2,435 07 |

POWER DEVELOPMENT

| | | |
|---|---|---|
| Extension to Operator's Cottage | | $ 124 62 |

TRANSMISSION LINES

| | | |
|---|---|---|
| Extensions to and additional equipment on existing lines—as follows— | | |
| Junction Pole to Longford Mills | $ 181 81 | |
| Wasdell Power House to Foukham Junction | 95 11 | |
| Kirkfield Station to Village of Kirkfield | 45 | |
| Junction Pole near Gamebridge to Stone Quarries, Kirkfield | 221 11 | |
| Total expenditures in the year on Transmission Lines | | $ 498 48 |

TRANSFORMER STATIONS

| | | |
|---|---|---|
| Extensions to and additional equipment on existing transformer stations—as follows— | | |
| Beaverton | $ 532 98 | |
| Kirkfield Crushed Stone Co's Station | 75 85 | |
| Kirkfield Village Station | 85 71 | |
| Total expenditures in the year on Transformer Stations— | | $ 694 54 |

RURAL LINES

| | | |
|---|---|---|
| Extensions to existing lines as follows— | | |
| Cedarhurst Line out of Beaverton | $ 418 70 | |
| " " to Maple Beach District | 319 67 | |
| Woodville Line into Eldon Township | 638 79 | |
| | $ 1,377 16 | |
| Less: | | |
| Amount collected from sundry customers in Brock Township for service installations | 259 73 | |
| Total expenditure in the year on Rural Lines | | $ 1,117 43 |

Schedule "12"

EUGENIA SYSTEM

CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

| | | |
|---|---|---|
| Upon Power Development | | $ 11,012 97 |
| " Transmission Lines | | 88,168 89 |
| " Transformer Stations | | 33,621 01 |
| " Extensions to existing Rural Lines | | 400 62 |
| | | $ 133,203 49 |

POWER DEVELOPMENT

| | |
|---|---|
| Betterments to Turbines, additional equipment for Machine Shop | $ 6,871 74 |
| Final payments on Generator, Transformer and Voltage Regulator | 4,141 23 |
| | $ 11,012 97 |

Schedule "12"—*Continued*

EUGENIA SYSTEM—*Continued*

TRANSMISSION LINES

| | | | | |
|---|---|---|---|---|
| Balance of construction costs of new Transmission Lines as follows— | | | | |
| Teeswater to Wingham—40,000 Volt Line | | $ 4,386 65 | | |
| Wingham Junction to Wingham Station—40,000 Volt Line | | 4,921 45 | | |
| Walkerton Quarry Junction to Teeswater Jct.—26,000 Volt Line | | 558 64 | | |
| Teeswater Junction to Teeswater Station—40,000 Volt Line | | 1,079 79 | | |
| Teeswater Junction to Kinloss Junction—40,000 Volt Line | | 734 17 | | |
| Kinloss Junction to Holyrood Station—40,000 Volt Line | | 4,923 58 | | |
| Kinloss Junction to Kincardine—40,000 Volt Line | | 15,213 81 | | |
| Holyrood to Lucknow—40,000 Volt Line | | 6,031 76 | | |
| Holyrood to Ripley—4,000 Volt Line | | 7,226 58 | | |
| Walkerton Junction to Walkerton Quarry Jct.—26,000 Volt Line | | 453 25 | | |
| | | | $ 45,529 68 | |
| Extensions to and additional equipment on existing lines— | | | | |
| Eugenia Falls to Chatsworth | | 115 84 | | |
| " " Flesherton | | 140 91 | | |
| Hanover to Chesley—Telephone Lines | | 621 13 | | |
| Flesherton Junction to Dundalk | | 134 37 | | |
| Rockwood Junction to Kilsythe | | 69 54 | | |
| Kilsythe to Tara | | 79 76 | | |
| Hornings Mills Distribution System | | 7 74 | | |
| Hanover to Carlsruhe—replacing copper cable with aluminum | | 4,341 90 | | |
| Carlsruhe Junction to Neustadt—replacing copper cable with aluminum | | 3,139 22 | | |
| Junction to Carlsruhe | | 18 94 | | |
| Kilsythe and Tara—Telephone Service | | 130 11 | | |
| Hanover Station to Hanover Junction—additional power and telephone circuits | | 3,169 49 | | |
| Flesherton Junction to Durham Junction—Double circuit telephone line | | 7,057 78 | | |
| Durham Junction to Hanover Junction— | | | | |
| Additional telephone circuit | $4,756 29 | | | |
| Additional Power line circuit and air break switches | 19,831 82 | 24,588 11 | | |
| | | $ 43,614 84 | | |
| Less— | | | | |
| Equipment transferred to other lines and capitalized thereon, from the following— | | | | |
| Durham to Mount Forest Junction | $ 69 90 | | | |
| Hanover to Walkerton | 905 73 | | | |
| | | 975 63 | | |
| | | | 42,639 21 | |
| Total expenditures in the year on Transmission Lines | | | | $ 88,168 89 |

TRANSFORMER STATIONS

| | | | |
|---|---|---|---|
| Construction and equipment if new stations as follows— | | | |
| Priceville | $ 3,007 61 | | |
| Teeswater | 4,582 24 | | |
| Wingham | 7,459 00 | | |
| Holyrood | 5,792 29 | | |
| Kincardine | 5,536 96 | | |
| | | $ 26,378 10 | |

Schedule "12"—*Continued*

EUGENIA SYSTEM—*Continued*

| | | | | |
|---|---|---|---|---|
| Extensions to and additional equipment installed in existing stations, as follows— | | | | |
| Owen Sound | | $ 264 64 | | |
| Durham—Increased capacity | | 2,460 13 | | |
| Hanover— " " | | 16,412 40 | | |
| Mount Forest | | 559 00 | | |
| Shelborne | | 19 70 | | |
| Orangeville—Increased capacity | | 1,223 34 | | |
| Grand Valley | | 284 19 | | |
| Tara | | 578 99 | | |
| | | | $ 21,802 39 | |
| | | | $ 48,180 49 | |
| Less— | | | | |
| Equipment transferred to other stations and capitalized thereon from the following— | | | | |
| Durham Cement Company | $ 1,449 85 | | | |
| Arthur | 187 25 | | | |
| Kilsythe | 28 95 | | | |
| | | $ 1,666 05 | | |
| Equipment removed from Durham Cement Company's Station and sold—1 Frequency Changer Set | | 14,993 43 | 16,659 48 | |
| | | | 31,521 01 | |
| Spare Equipment— | | | | |
| Three—50 K.V.A. Transformers for use on the whole System | | | 2,100 00 | |
| Total expenditure in the year on Transformer Stations | | | | $ 33,621 01 |

RURAL LINES

| | | | |
|---|---|---|---|
| Extensions to existing lines as follows— | | | |
| In vicinity of Flesherton | | 340 50 | |
| " " Markdale | | 58 80 | |
| " Derby Township | | 1 32 | |
| Total expenditure in the year on Eugenia Rural Lines | | | $ 400 62 |

Schedule "13"

OTTAWA SYSTEM

CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

| | | |
|---|---|---|
| Upon Rural Power Districts | $ | 4,692 23 |
| " Transformer Stations | | 5 27 |
| | $ | 4,697 50 |

RURAL POWER DISTRICTS CONSTRUCTION

| | | |
|---|---|---|
| Expenditures in the year on new lines in Nepean Township to supply power to 51 Customers | $ | 4,692 23 |

TRANSFORMER STATIONS

| | | |
|---|---|---|
| Engineering expenses only in the year on new station to supply rural customers in Nepean Township | $ | 5 27 |

Schedule "14"

## MUSKOKA SYSTEM

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

| | | |
|---|---|---|
| Upon Power Development | | $ 302 54 |
| " Transformer Stations | | 111 15 |
| | | $ 413 69 |

### POWER DEVELOPMENT

| | | |
|---|---|---|
| Final Payment on Electrical Equipment supplied by Canadian General Electric Company | $ 302 54 | |

### TRANSFORMER STATIONS

| | | |
|---|---|---|
| Additional equipment for Huntsville Station | $ 111 15 | |

Schedule "15"

## RIDEAU SYSTEM

CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

| | | |
|---|---|---|
| Upon Power Development | | $ 7,343 47 |
| " Transmission Lines | | 27,051 66 |
| " Transformer Stations | | 7,221 40 |
| | | $ 41,616 53 |

### POWER DEVELOPMENT

| | | |
|---|---|---|
| Final payments on account of electrical equipment installed in Generating Station, purchase of miscellaneous tools and equipment for operating purposes | $ 7,343 47 | |

### TRANSMISSION LINES

| | | | |
|---|---|---|---|
| Construction of new Transmission Lines—as follows— | | | |
| Merrickville to Kemptville—26,000 Volt Line | | $ 24,227 36 | |
| Balderson to Lanark—2,300 Volt Line | | 6,201 15 | |
| | | $ 30,428 51 | |
| Less— | | | |
| Equipment transferred to other lines and capitalized thereon from the following— | | | |
| High Falls to Perth | $ 356 59 | | |
| Junction Pole to Carleton Place | 3,020 26 | | |
| | | 3,376 85 | |
| Total expenditure in the year on Transmission Line | | | $ 27,051 66 |

### TRANSFORMER STATIONS

| | | |
|---|---|---|
| Construction and equipment of (new) Stations as follows— | | |
| Balderson | $ 2,270 77 | |
| Kemptville | 4,291 09 | |
| | $ 6,561 86 | |

Schedule "15"—*Continued*

| | | | |
|---|---|---|---|
| Extensions to and additional equipment installed in existing stations as follows— | | | |
| Perth | $ 78 60 | | |
| Smith Falls | 548 12 | | |
| Merrickville | 55 70 | | |
| | $ 682 42 | | |
| Less— | | | |
| Equipment transferred to other Stations and capitalized thereon from— | | | |
| Carleton Place | 22 88 | | |
| | | 659 54 | |
| Total expenditures in the year on Transformer Stations— | | | $ 7,221 40 |

Schedule "16"

ESSEX COUNTY SYSTEM

CAPITAL EXPENDITURES FOR YEAR ENDING 31ST OCTOBER, 1921

| | | | |
|---|---|---|---|
| Upon Transmission Lines | | | $ 1,984 14 |
| " Transformer Stations and Office Buildings | | | 8,374 24 |
| " Local Distribution Systems | | | 16,113 74 |
| | | | $ 26,472 12 |
| Less: Land sold and Equipment transferred | | | 2,638 85 |
| | | | $ 23,833 27 |

TRANSMISSION LINES

| | | | |
|---|---|---|---|
| Extensions to and additional equipment on the following lines— | | | |
| 4,000 Volt Line on First Concession | $ 1,852 35 | | |
| H. T. Station to Canard River | 82 98 | | |
| Canard River to Amherstburg | 3 25 | | |
| Harrow to Kingsville | 100 01 | | |
| Main Line to Amherstburg | 12 55 | | |
| | | $ 2,051 14 | |
| Less: Materials and Equipment sold | | 67 00 | |
| | | $ 1,984 14 | |

TRANSFORMER STATIONS AND OFFICE BUILDING

| | | | |
|---|---|---|---|
| Converting the building which formerly housed the Steam Plant into an Office Building—balance of expenditure | | | $ 1,657 94 |
| Additional equipment installed in the following stations— | | | |
| Leamington | $ 3,268 45 | | |
| Kingsville | 158 29 | | |
| Essex | 3,424 24 | | |
| Canard River | 2 34 | | |
| Harrow | 43 21 | | |
| Cottam | 46 77 | | |
| | | $ 6,943 30 | |
| Less: Equipment transferred | | 227 00 | |
| | | | 6,716 30 |
| | | | $ 8,374 24 |

Shedule "16"—*Continued*

ESSEX COUNTY SYSTEM—*Continued*

LOCAL DISTRIBUTION SYSTEMS

| | | |
|---|---|---|
| Extensions to the Local Distribution Systems as follows— | | |
| Leamington | $ 1,935 27 | |
| Kingsville | 3,462 43 | |
| Essex | 1,765 87 | |
| Amherstburg | 8,169 90 | |
| Harrow | 69 11 | |
| Cottam | 521 10 | |
| Canard River | 190 06 | |
| | | $ 16,113 74 |

Schedule "17"

THOROLD SYSTEM

CAPITAL EXPENDITURE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

| | |
|---|---|
| Upon Metering Equipment | $ 558 52 |

METERING EQUIPMENT

| | | |
|---|---|---|
| Installation of Metering Equipment at existing Customers' Plants | $ 296 85 | |
| Installation of Metering Equipment at Thorold Station | 261 67 | |
| Total expenditure in the year on Thorold System | | $ 558 52 |

Schedule "18"

CENTRAL ONTARIO AND NIPISSING SYSTEM

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

| | |
|---|---|
| Upon Power Development—Central Ontario Division | $ 557,447 91 |
| " Transmission Lines " " " | 11,907 68 |
| " Transformer Stations— " " " | 33,909 09 |
| " Local Utilities— " " " | 169,987 20 |
| " Rural Lines— " " " | 509 80 |
| " Power Development—Nipissing Division | 56,436 52 |
| " Local Utilities— " " | 13,557 50 |
| " Pulp Mill and Bruton Township Pulpwood Areas | 54,886 71 |
| | $ 898,642 41 |

POWER DEVELOPMENT

| | | |
|---|---|---|
| At Trenton— | | |
| Installation of Generator Brakes, Mulestand, and erection of Barn | $ 741 04 | |
| At Frankford— | | |
| Installation of Metering and other Equipment | 1,456 42 | |
| At Campbellford— | | |
| Wattmeter, Relay Protection and Grounding Device | 509 83 | |
| At Healy Falls— | | |
| Installation of Switching, Metering and other Equipment | 4,367 38 | |
| At Auburn— | | |
| Installation of Lightning Arrester; covering wheelpits | 1,812 35 | |
| At Fenelon Falls— | | |
| Lightning Arresters and Metering Equipment | 698 97 | |
| At Peterboro— | | |
| Metering Equipment | 839 49 | |

Schedule "18"—*Continued*

CENTRAL ONTARIO AND NIPISSING SYSTEM—*Continued*

| | | | | |
|---|---|---|---|---|
| At Ranneys Falls— | | | | |
| Expenditures on new Generating Plant during Year— | | | | |
| Land and Buildings | $41,364 78 | | | |
| Head-Race, Tailrace, Penstocks, etc | 193,988 06 | | | |
| Turbines | 66,147 07 | | | |
| Generators | 80,738 97 | | | |
| Roadways and Drainage | 2,226 33 | | | |
| Construction Railroads; Concrete, Crushing and Gravel Systems; Temporary Buildings; Machine Shops; Small Tools and Equipment, etc | 41,562 22 | | | |
| Construction Material | 35,225 04 | | | |
| Interest during construction, for the year | 19,307 84 | | | |
| Head Office Engineering and Superintendence | 37,335 49 | | | |
| Field Office Engineering and Superintendence | 20,415 70 | | | |
| Sundry Overhead Expenses | 8,026 59 | | | |
| Proportion of Head Office Administrative, Executive and Accounting Salaries and Expenses | 18,907 11 | | | |
| | | 565,245 20 | $ 575,670 68 | |
| Less: | | | | |
| Equipment and Material transferred from Healy Falls | | $ 3,222 77 | | |
| Land sold to Town of Napanee | | 15,000 00 | | |
| | | | 18,222 77 | |
| Total Expenditures during the year—on Power Developments in the Central Ontario Division | | | | $ 557,447 91 |

TRANSMISSION LINES

| | | | |
|---|---|---|---|
| Construction of New Lines— | | | |
| Norwood to Havelock | $ 11,302 83 | | |
| Auburn Switching Tower | 3,732 17 | | |
| | | $ 15,035 00 | |
| Additional Equipment on Lines— | | | |
| Auburn to Lakefield | $ 282 28 | | |
| Norwood to Peterborough | 1,319 95 | | |
| Healy Falls to Norwood | 686 65 | | |
| Picton to Wellington | 64 55 | | |
| Wooler to Sidney | 71 67 | | |
| Meyersburg to Wooler | 49 96 | | |
| Healy Falls to Meyersburg | 49 96 | | |
| Harold to Madoc | 1,042 09 | | |
| Picton to Wellington | 77 00 | | |
| Deseronto to Napanee | 1 20 | | |
| Oshawa to Whitby | 64 61 | | |
| Port Hope Switching Tower | 17 08 | | |
| Belleville " " | 17 08 | | |
| | | 3,744,08 | |
| | | | $ 18,779 08 |
| Less: Equipment transferred and sold | | | 6,871 40 |
| Total expenditure during the year on Transmission Lines, in the Central Ontario Division | | | $ 11,907 66 |

TRANSFORMER STATIONS

| | | |
|---|---|---|
| Construction of New Stations at— | | |
| Norwood | $ 10,939 87 | |
| Marmora | 3,374 11 | |
| Lakefield | 1,508 96 | |
| | | $ 15,822 94 |

Schedule "18"—*Continued*

CENTRAL ONTARIO AND NIPISSING SYSTEM—*Continued*

| | | |
|---|---|---|
| Extensions to and Additional Equipment installed in Stations at— | | |
| Cobourg | $ 120 08 | |
| Peterborough | 595 71 | |
| Bowmanville | 346 96 | |
| Oshawa (Additional Transformer and Feeders) | 12,412 99 | |
| Lindsay | 467 92 | |
| Stirling | 342 00 | |
| Pulp Mill | 80 | |
| Trenton | 356 87 | |
| Belleville | 413 72 | |
| Belleville—Cement Co | 156 87 | |
| Deseronto | 127 41 | |
| Napanee | 137 90 | |
| Picton | 439 36 | |
| Trenton—Chemical Products Co | 730 47 | |
| Glen Miller | 104 63 | |
| Nassau | 301 83 | |
| Lindsay (Old Station) | 249 80 | |
| Madoc | 106 27 | |
| Sulphide | 1,500 00 | |
| Healy Falls—Ontario Rock Co | 4,988 69 | |
| | $ 23,900 28 | |
| Less: Equipment transferred | 5,814 13 | |
| | | $ 18,086 15 |
| Total Expenditures in the year on Transformer Stations in the Central Ontario Division | | $ 33,909 09 |

LOCAL UTILITIES—CENTRAL ONTARIO DIVISION

| | | |
|---|---|---|
| Extensions to the following Local Utilities— | | |
| Belleville —Electric | $ 13,210 98 | |
| Bowmanville— " | 2,144 54 | |
| Newcastle — " | 2,316 17 | |
| Orono — " | 410 42 | |
| Brighton — " | 1,715 31 | |
| Cobourg — " | 6,103 89 | |
| " —Gas | 246 98 | |
| " —Water | 17,078 40 | |
| Lindsay —Electric | 5,361 59 | |
| Millbrook — " | 219 19 | |
| Napanee — " | 3,518 76 | |
| " —Gas | 9 86 | |
| Deseronto —Electric | 2,302 08 | |
| Newburgh — " | 156 46 | |
| Oshawa — " | 42,525 19 | |
| " —Gas | 12,781 33 | |
| Port Hope —Electric | 3,428 01 | |
| Peterborough—Gas | 48,691 25 | |
| " —Street Railway | 3,552 40 | |
| Trenton —Electric | 3,452 89 | |
| Tweed — " | 761 50 | |
| Total Expenditure during the year on Local Utilities in the Central Ontario Division | | $ 169,987 20 |

RURAL LINES—CENTRAL ONTARIO DIVISION

| | | |
|---|---|---|
| Extensions to Rural Lines, as follows— | | |
| In East Whitby Township | $ 128 55 | |
| In West Whitby " | 157 94 | |
| In Pickering " | 223 31 | |
| Total Expenditure in the year on Rural Lines in the Central Ontario Division | | $ 509 80 |

Schedule "18"—*Continued*

CENTRAL ONTARIO AND NIPISSING SECTION—*Continued*

POWER DEVELOPMENT—NIPISSING DIVISION

| | | |
|---|---|---|
| Construction of, and improvements to, Storage Dams in the Nipissing Division | $ 4,599 75 | |
| New Generating Equipment | 51,836 77 | |
| Total Expenditures in the year on the Power Development in the Nipissing Division | | $ 56,436 52 |

LOCAL UTILITIES—NIPISSING DIVISION

| | | |
|---|---|---|
| Extensions to the following Electric Utilities— | | |
| North Bay | $ 6,755 23 | |
| Callander | 111 09 | |
| Powassan | 766 38 | |
| | | $ 7,632 70 |
| North Bay—Superintendent's House | | 5,924 80 |
| Total expenditures in the year on the Local Electric Utilities in the Nipissing Division | | $ 13,557 50 |

PULP MILL AND BRUTON TOWNSHIP PULPWOOD AREAS

| | | |
|---|---|---|
| Construction of a Slasher and Barking Mill at Bancroft | $ 47,535 80 | |
| Construction of Dams at Caster Oil Chute, Head Lake and Porcupine Rapids | 7,749 91 | |
| | | $ 55,285 71 |
| Less: Equipment removed and sold | | 399 00 |
| Total Expenditures in the year on Pulp Mill and Bruton Township Pulpwood Areas | | $ 54,886 71 |

Schedule "19"

MISCELLANEOUS CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

| | | |
|---|---|---|
| Upon Stone Quarry at Walkerton | | $ 280,683 13 |
| " Service Buildings and Equipment | | 21,307 03 |
| " Office Buildings | | 11,732 47 |
| " Office Furniture and Equipment | | 17,872 57 |
| | | $ 331,595 20 |

STONE QUARRY AT WALKERTON

| | | |
|---|---|---|
| Balance of cost of Quarry Lands, and clearing | $ 6,379 17 | |
| Excavating Machinery | 15,635 57 | |
| Primary Crushing Plant | 85,395 44 | |
| Screening and Secondary Crushing Plant | 39,141 70 | |
| Storing Plant | 19,162 70 | |
| Power Line, Station and Distribution System | 19,993 87 | |
| Railway Right-of-way, Tracks and Equipment | 112,177 70 | |
| Miscellaneous Buildings and Equipment | 1,912 12 | |
| Supplies and spare parts | 12,766 87 | |
| | $ 312,565 14 | |
| Less: Depreciation written off and charged against the cost of stone taken out in the year, which cost was in turn included in the price of cement supplied to the Chippawa and Nipigon developments | 31,882 01 | |
| | | $ 280,683 13 |

Schedule "19"—*Continued*

MISCELLANEOUS EXPENDITURES—*Continued*

SERVICE BUILDINGS AND THEIR EQUIPMENT

| | | |
|---|---|---|
| Erection of Storage Shed at Strachan Avenue | $ 1,486 64 | |
| Final payment to Canadian Pacific Railway for building siding into our Service Buildings at Strachan Avenue | 364 41 | |
| Equipment for Cafeteria at Strachan Avenue Buildings | 135 49 | |
| Additional office furniture, shelving, partitions, etc. for Storehouse | 1,232 06 | |
| Additional equipment for Garage at Strachan Avenue, consisting of—Car Cylinder Grinder, Vulcanizing Outfit, Battery Charging Outfit, Bench for Vulcanizer, Desks, Chairs and Cabinets, also Shelving | 6,016 96 | |
| Additional equipment for Machine Shop at Strachan Avenue, consisting of—Benches, Machine Tools, Laths, Grinding Machine, Disc, Grinder, Dies and Patterns, Exhaust System for Carpenters Shop, Shelving, etc. | 15,462 46 | |
| Additional equipment for Laboratory at Strachan Avenue, consisting of—Apparatus for testing cement, concrete, life of lamps, auto head lights and for testing loads, Portable Instruments and other Meter Equipment, Sundry Chemical and Blue Print Machine Equipment, Corono Voltmeter, alterations to office and office Equipment | 11,457 75 | |
| Office Furniture for Hamilton Storehouse Office | 152 52 | |
| Installation of Fire Extinguishers, Hose, etc. at Niagara Falls Storehouse | 149 26 | |
| Erection of Stable at Cobourg Pole Yard | 872 91 | |
| Installation of Partitions in Hamilton Office | 112 50 | |
| | | $ 37,442 96 |
| Less— | | |
| 25% cost of changing partitions between Machine Shop and Garage at Strachan Avenue capitalized October 1920 Charged to Operation | $ 523 20 | |
| Value of second hand Generator transferred from Hamilton Garage | 93 66 | |
| Transfer of cost of Garage Equipment at Niagara Falls to Chippawa—Queenston Development and capitalized thereon | 15,519 07 | |
| | | 16,135 93 |
| | | $ 21,307 03 |

OFFICE BUILDINGS

| | | |
|---|---|---|
| Administration Building Annex, Centre and Elm Avenues—Remodelling Heating System, Installation of Fire Escapes, and erection of partitions in ground floor, cleaning, painting and lighting, also building racks and shelves for stationery | $ 14,652 19 | |
| Alterations to Second Floor of 55 Murray Street | 1,190 50 | |
| Installation of Bicycle Shed at rear of Main Building; Installation of partitions in Room 612 Main Building | 1,585 58 | |
| | $ 17,428 27 | |
| Less— | | |
| Proportion of alterations to Murray Street Buildings written off to Operating Expenses | 5,695 80 | |
| | | $ 11,732 47 |

Schedule "19"—*Continued*

MISCELLANEOUS EXPENDITURES—*Continued*

OFFICE FURNITURE AND EQUIPMENT

| | | |
|---|---|---|
| Installed in Main Office, Toronto (Less Depreciation written off to Operating Expenses) | $ 11,645 47 | |
| Installation of an Inter-office Telephone System, including Automatic Switch Board, Private Long Distance Switch Board, Telephones and wiring in connection with same (Initial Payment) | 5,597 14 | |
| Installed in Hamilton Office, (Less Depreciation written off to Operating Expenses) | 395 00 | |
| Installed in Electrical Inspection Offices, (Less Depreciation written off to Operating Expenses) | 234 96 | |
| | | $ 17,872 57 |

Schedule "20"

EXPENDITURES CHARGED TO THE PROVINCE IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921.

| | | |
|---|---|---|
| Power Investigations, Surveys, etc:— | | |
| Engineering assistance to non-operating Municipalities and Districts; gathering data for statistical purposes; estimates for the supply of power; also rate investigations | $ 12,279 42 | |
| Legal Expenses re Thunder Bay System and Great Lakes Paper Co., Ltd | 1,750 00 | |
| General Hydrographic Surveys, Storage Surveys, Reports and Investigations on Power Sites and Stream Flow, and special Hydrographic Investigations and Reports | 65,242 24 | |
| Engineering Investigations, Surveys and Reports under Water Powers Regulation Act 1916 | 7,459 85 | |
| Estimates, Surveys and Demonstrations in Rural Districts | 37,707 01 | |
| Electrical Inspection:— | | |
| Salaries and Expenses of Inspectors; Expenses of Local Offices and Administration. $212,590 10 | | |
| Revenue from Inspection Fees. 183,006 60 | | |
| | 29,583 50 | |
| Salary of Chairman of Commission (Payable out of the Consolidated Revenue Fund of Ontario. Section 5 (1) Power Commission Act) | 6,000 00 | |
| | | $ 160,022 02 |
| Radial Railway Investigations, Survey, etc:— | | |
| Expenditures covering Engineering Investigations and Surveys, Submisson of By-laws and Issue of Reports on proposed Radial Railways (including $130,697.22 expended and capitalized prior to 31st October 1920) | $ 151,871 77 | |
| and | | |
| Expenditures of the Commission in the preparation of data, and the submitting of same to the Royal Hydro Radial Commission, also time of Engineers, | | |

Schedule "20"—*Continued*

EXPENDITURES CHARGED TO THE PROVINCE.—*Continued*

| | | |
|---|---|---|
| Office Assistants and Counsel in connection with this work (including $44,704.09 expended prior to 31st October 1920) | $335,123 93 | |
| | | $ 486,995 70 |
| Total | | $ 647,017 72 |

ENGINEERING ASSISTANCE TO THE FOLLOWING NON-OPERATING MUNICIPALITIES AND DISTRICTS, AND GATHERING DATA, ETC.

| | | | |
|---|---|---|---|
| Municipal Meetings | $ 39 30 | Alvinston | $ 169 60 |
| Orillia | 4 53 | Saugeen District | 173 64 |
| Wiarton | 4 53 | Merlin | 16 04 |
| Kemptville | 743 30 | Thornton | 9 69 |
| Kent Co. Dist | 5 89 | Elmstead | 14 43 |
| Iroquois | 35 97 | Arkona | 23 69 |
| Rockland | 91 72 | Stoney Point | 23 57 |
| Meaford | 80 15 | Globe Graphic Co | 18 31 |
| Thessalon | 13 56 | Thedford | 43 93 |
| Uxbridge | 26 38 | Wales | 90 |
| Fort William | 353 38 | Finch | 10 60 |
| Westport | 292 69 | Nipigon Village | 76 54 |
| Lanark | 469 18 | Florence | 23 78 |
| Lambton Co. District | 29 75 | Brussels | 46 78 |
| Cochrane | 4 48 | Blyth | 35 52 |
| Alexandria | 145 75 | Lanark | 34 51 |
| Hepworth | 19 79 | Mount Albert | 9 73 |
| Newboro | 15 40 | Tivani Elect. Steel Co | 16 86 |
| Parry Sound | 17 95 | Wroxeter | 1 12 |
| Casselman | 158 01 | Newington | 42 33 |
| Cornwall Village | 1,443 22 | Avonmore | 25 35 |
| Bayfield Village | 7 21 | Toledo | 5 72 |
| Port Perry | 21 00 | Aultsville | 14 08 |
| Finch Village | 138 17 | Walton | 28 37 |
| Sault Ste. Marie | 6 80 | Fletcher | 6 69 |
| Ayton Village | 53 22 | Coboconk | 1 10 |
| Port Elgin Township | 27 85 | Allenford | 16 75 |
| Albion | 13 55 | St. Isadore de Prescott | 19 74 |
| Newington Village | 56 84 | Casselman | 47 24 |
| Wardsville | 34 81 | Pickering | 14 51 |
| Merling | 43 06 | Fordwich | 24 55 |
| Elma | 15 88 | Gorrie | 25 09 |
| Gillsdale | 31 | Rose Corners | 1 27 |
| Avonmore | 96 07 | Bervie Hamlet | 24 60 |
| Wroxeter | 18 47 | Tiverton | 25 01 |
| Paisley | 64 50 | Int. Nickel Co.,Port Colborne | 478 65 |
| Gorrie | 36 13 | Berkley | 16 37 |
| Fordwich | 44 12 | Walkerton | 12 34 |
| Alvinston | 231 94 | Mildmay | 21 66 |
| Thedford | 269 88 | Formosa | 18 45 |
| Stanley Township | 15 69 | Port Elgin | 38 81 |
| Trafalgar Township | 6 78 | Southampton | 49 51 |
| N. Orillia Township | 32 58 | Balderson | 8 07 |
| Collingwood | 65 50 | Belle River | 66 27 |
| Dysart Township | 5 67 | St. Clair | 28 06 |
| Nassagaweya | 42 25 | G.T.R. Welland Junction | 21 67 |
| Korah | 4 50 | Elec. Smelter, Thunder Bay System | 17 28 |
| Aultsville P. Village | 98 79 | Plaster Co., Melville Junct | 18 12 |
| Allenford | 24 48 | Woodslee | 13 02 |
| Angus | 6 30 | Ruscom | 13 07 |
| Kincardine Township | 24 68 | Severn Bridge | 14 94 |
| Tiverton Police Village | 24 69 | Ore Sand & Gravel Co | 10 01 |
| Crediton | 15 92 | Grenvel Crushed Rock Co | 19 28 |
| Nichol Township | 5 89 | Port Burville | 21 57 |
| Pilkington Township | 3 57 | Hanro Feldspar Co | 11 11 |
| Mornington Township | 29 21 | Carmen Oil Wells | 4 59 |
| Wallaceburg Township | 15 69 | | |

Schedule "20"—*Continued*

EXPENDITURES CHARGED TO THE PROVINCE.—*Continued*

| | | | | | |
|---|---|---|---|---|---|
| Colborne Township | $ 15 69 | | Nassagaweya | $ 26 01 | |
| Courtwright Village | 89 57 | | Yarmouth | 3 08 | |
| Blyth | 78 07 | | Derby | 38 | |
| Brussels | 76 80 | | Eldon | 53 24 | |
| Walton | 58 02 | | Guelph Township | 2 04 | |
| Erie Beach Village | 10 91 | | Brock | 2 38 | |
| Inwood Village | 3 63 | | Drummond | 9 73 | |
| Whitechurch Township | 7 54 | | Finch | 81 40 | |
| Morrison Township | 20 05 | | Inkerworth Township | 4 36 | |
| Nipigon Village | 42 94 | | Wallace | 10 34 | |
| Kearney Town | 41 34 | | Caledon Township | 13 63 | |
| Orillia Township | 4 53 | | Albion Township | 7 85 | |
| Arkona Village | 26 58 | | Lancaster Village | 49 43 | |
| Tossoronto Township | 43 | | Maxville | 86 34 | |
| Wheatley Village | 18 01 | | Martintown Hamlet | 62 76 | |
| Belle River | 25 56 | | Apple Hill | 94 17 | |
| Walkerton Electric Light & Power Company | 1,402 37 | | Newbury | 194 77 | |
| Southampton | 190 60 | | Maxville | 1 29 | |
| Port Elgin | 165 48 | | Port Dover | 46 78 | |
| Saugeen Power Co | 373 25 | | Kemptville | 23 30 | |
| Inv.of Water Powers, New Ont | 209 70 | | Wardsville | 39 30 | |
| Newmarket Dist | 70 62 | | Newbury | 3 98 | |
| Ontario County | 221 73 | | Lancaster | 9 64 | |
| Chaudiere Falls (French Riv.). | 50 43 | | F. S. Chew Planing Mill | 39 25 | |
| Innerkip | 4 82 | | Brantford Township | 2 24 | |
| Severn Bridge | 4 34 | | Jarvis District | 28 55 | |
| Rockland | 42 56 | | Copetown Village | 6 83 | |
| Crediton | 109 85 | | Great Lakes Pulp & Paper Co | 156 15 | |
| Athens | 9 51 | | Eugene Phillips Co.,Cornwall. | 47 44 | |
| Sudbury | 10 42 | | Brantford | 18 31 | |
| Paisley | 79 26 | | Campbellville | 31 13 | |
| Fort William | 23 44 | | Henderson Lime Co | 43 72 | |
| Downie Township | 2 92 | | Wheatley | 7 90 | |
| | | | Alexandria | 9 31 | |
| | | | | | $12,279 42 |

Legal Expenses re Thunder Bay System and Great Lakes Paper Co., Ltd. ..... $ 1,750 00

GENERAL HYDROGRAPHIC SURVEYS, STORAGE SURVEYS, REPORTS AND INVESTIGATIONS ON POWER SITES, ETC.

| | | | |
|---|---|---|---|
| Special Surveys: | | | |
| St. Lawrence River—Salaries and Expenses of Engineers of the Commission engaged in the Survey | $ 22,448 90 | | |
| Paid to outside Engineers for services and for data acquired | 4,701 90 | | |
| Sundry Expenses including rentals of local offices, hydrographic instruments, boat rentals, etc | 4,857 86 | | |
| Proportion of head office engineering and administrative expenses | 22,200 15 | | |
| Interest on expenditures from dates of payments to end of fiscal year | 1,562 63 | | |
| | | $ 55,771 44 | |
| Nipigon River Power Survey—Engineers' Salaries and Expenses | | 1,194 87 | |
| | | | $ 56,966 31 |
| Municipal Reports: | | | |
| Mississippi River Improvement Co. Arbitration | | 46 20 | |
| Lake of Woods Investigations | | 342 03 | |
| | | | 388 23 |
| Storage Reports: | | | |
| Trent River Investigations | | | 5,522 40 |
| Carried forward | | | $ 62,876 94 |

Schedule "20"—*Continued*

EXPENDITURES CHARGED TO THE PROVINCE—*Continued*

Brought Forward

DEPARTMENT OF INTERIOR (WATER POWER BRANCH)

| | | |
|---|---|---|
| Value of equipment transferred to the Department when it took over the hydrographic work formerly carried on by the Hydro Electric Power Commission in consideration that the data obtained would be available to this Commission | $ 2,365 30 | |
| Total | $ 65,242 24 | |

ENGINEERING INVESTIGATIONS, SURVEYS AND REPORTS UNDER WATER POWERS REGULATION ACT, 1916

| | | |
|---|---|---|
| Salaries and Expenses of Engineers making examinations, inspections, investigations and surveys under the Water Powers Regulation Act | | 7,459 85 |

ESTIMATES, SURVEYS AND DEMONSTRATIONS IN RURAL DISTRICTS

| | | |
|---|---|---|
| Salaries and expenses of Engineers preparing estimates on the cost of Power to Rural Districts; making surveys and demonstrations therein; and the formation of general plans for the construction and operation of rural lines on an extended scale: | | |
| In Niagara System | $ 15,029 75 | |
| " St. Lawrence System | 2,374 48 | |
| " Severn System | 861 71 | |
| " Eugenia System | 295 42 | |
| " Rideau System | 424 16 | |
| " Ottawa System | 345 59 | |
| " Rural General | 5,124 02 | |
| " Wasdell System | 2,369 90 | |
| | | $26,825 02 |

PRELIMINARY INVESTIGATIONS AND SURVEYS IN CONNECTION WITH SPECIFIC RURAL POWER DISTRICTS

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Winchester | R.P. | District | $ 201 23 | Brockville | R.P. | District | $ 61 63 |
| Port Hope | " | " | 27 08 | Chesterville | " | " | 99 53 |
| Bellville | " | " | 124 44 | Williamsburg | " | " | 118 21 |
| Napance | " | " | 29 31 | Nepean | " | " | 330 98 |
| Millbrook | " | " | 43 45 | Sarnia | " | " | 70 80 |
| Wroxeter | " | " | 593 24 | Petrolia | " | " | 94 16 |
| Walkerton Quarry | " | " | 6 44 | Watford | " | " | 2 02 |
| Tara | " | " | 260 21 | Brigden | " | " | 149 72 |
| Grand Valley | " | " | 136 34 | Oil Springs | " | " | 126 70 |
| Holstein | " | " | 25 86 | Bothwell | " | " | 57 10 |
| Nottawasega | " | " | 588 39 | Thamesville | " | " | 40 88 |
| Flesherton | " | " | 360 13 | Dresden | " | " | 36 04 |
| Stayner | " | " | 357 13 | Wallaceburg | " | " | 100 74 |
| Orangeville | " | " | 262 44 | Galt | " | " | 12 29 |
| Thornton | " | " | 34 30 | Alexandria | " | " | 79 59 |
| Innisfail | " | " | 402 59 | Apple Hill | " | " | 121 50 |
| Cookstown | " | " | 12 95 | Maxville | " | " | 176 19 |
| Beeton | " | " | 25 28 | Martintown | " | " | 347 14 |
| Cannington | " | " | 23 12 | Bowmanville | " | " | 38 99 |
| Kirkfield | " | " | 74 48 | Newcastle | " | " | 41 23 |
| Uxbridge | " | " | 198 09 | Cobourg | " | " | 111 88 |
| Port Perry | " | " | 198 29 | Colborne | " | " | 36 65 |
| Mariposa | " | " | 259 50 | Brighton | " | " | 103 96 |
| Cannington | " | " | 486 95 | Deseronto | " | " | 8 79 |
| Niagara | " | " | 107 17 | Harrowsmith | " | " | 154 11 |
| Homer | " | " | 9 81 | Norwood | " | " | 39 45 |
| Jordan | " | " | 78 09 | Peterboro | " | " | 98 45 |
| Beamsville | " | " | 151 03 | Cameron | " | " | 92 61 |
| Welland | " | " | 167 04 | Lucknow | " | " | 232 96 |
| Stamford | " | " | 16 82 | Neustadt | " | " | 7 66 |
| Chippawa | " | " | 55 88 | Chatsworth | " | " | 291 62 |

Carried Forward

Schedule "20"—*Continued*

EXPENDITURES CHARGED TO THE PROVINCE—*Continued*

Brought Forward

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Humberstone | " | " | $ 6 74 | Elmvale | " | " | $ 31 21 |
| Dunnville | " | " | 18 50 | Barrie | " | " | 124 81 |
| Drumbo | " | " | 123 02 | Bradford | " | " | 74 84 |
| Dundas | " | " | 165 55 | Walkerton | " | " | 93 50 |
| Lynden | " | " | 108 59 | Preston | " | " | 70 49 |
| Waterdown | " | " | 102 30 | Blenheim | " | " | 20 11 |
| Dorchester | " | " | 217 71 | Athens | " | " | 151 15 |
| Brant | " | " | 53 11 | Markham | " | " | 28 09 |
| Burford | " | " | 51 38 | | | | |
| Ridgetown | " | " | 4 94 | | | | |
| Chatham | " | " | 4 76 | | | | |
| Saltfleet | " | " | 408 60 | | | | |
| Prescott | " | " | 421 92 | | | | |

$10,881 98

$37,707 01

ELECTRICAL INSPECTION

Expenditures:

Through Local Offices:

| | |
|---|---|
| Windsor | $ 9,289 85 |
| Chatham | 4,303 36 |
| Sarnia | 3,150 50 |
| St. Thomas | 3,103 14 |
| London | 7,735 49 |
| Woodstock | 2,211 16 |
| Brantford | 5,825 33 |
| Hamilton | 17,029 26 |
| St. Catharines | 5,222 59 |
| Toronto | 52,474 76 |
| Guelph | 5,456 89 |
| Kitchener | 6,825 20 |
| Stratford | 2,788 52 |
| Peterboro | 4,246 70 |
| Belleville | 4,294 31 |
| Kingston | 3,488 96 |
| Brockville | 4,252 29 |
| Ottawa | 10,645 10 |
| Niagara Falls | 4,620 78 |
| Oshawa | 7,600 71 |
| Port Arthur | 3,406 87 |
| Sudbury | 8,092 40 |
| Orangeville | 4,634 34 |
| Orillia | 3,682 22 |
| Timmins | 1,377 85 |
| Sault Ste. Marie | 2,791 40 |
| Kenora | 271 16 |
| Bancroft | 40 04 |
| Fort Francis | 171 47 |
| Barrie | 4,080 46 |

Through Head Office:

| | | |
|---|---|---|
| Salaries and expenses of Chief Inspector and Staff | $ 6,148 17 | |
| Engineering services in connection with Rules and Regulations and Laboratory tests in connection with electrical appliances | 10,866 96 | |
| Stationery, Sundry Supplies, Insurance | 783 96 | |
| Office Rent | 960 00 | |
| Interest on the expenditures from dates of payment to the end of the fiscal year | 717 90 | |
| | | 19,476 99 |
| Total expenditures carried forward | | $ 212,590 10 |

Schedule "20"—*Continued*

EXPENDITURES CHARGED TO THE PROVINCE—*Continued*

| | | |
|---|---|---|
| Total expenditures brought forward | | $ 212,590 10 |
| Revenue from Inspection Fees: | | |
| Windsor District | $10,141 86 | |
| Chatham " | 3,253 13 | |
| Sarnia " | 2,904 24 | |
| St. Thomas " | 2,792 72 | |
| London " | 8,208 10 | |
| Woodstock " | 2,053 27 | |
| Brantford " | 5,538 65 | |
| Hamilton " | 15,004 70 | |
| St. Catharines " | 4,129 69 | |
| Toronto " | 66,562 45 | |
| Guelph " | 5,563 18 | |
| Kitchener " | 5,659 03 | |
| Stratford " | 2,608 16 | |
| Peterboro " | 2,670 69 | |
| Belleville " | 2,478 88 | |
| Kingston " | 2,734 59 | |
| Brockville " | 4,476 88 | |
| Ottawa " | 9,155 12 | |
| Niagara Falls District | 6,216 27 | |
| Oshawa District | 4,278 17 | |
| Port Arthur " | 2,066 37 | |
| Sudbury " | 4,763 76 | |
| Orangeville " | 1,761 91 | |
| Orillia " | 1,433 60 | |
| Timmins " | 1,282 32 | |
| Sault Ste. Marie District | 2,533 32 | |
| Kenora District | 301 30 | |
| Bancroft " | 25 52 | |
| Fort Francis District | 308 45 | |
| Barrie District | 2,100 27 | |
| | | 183,006 60 |
| Expenditures in excess of Revenue | | $ 29,583 50 |

EXPENDITURES COVERING ENGINEERING INVESTIGATIONS AND SURVEYS. SUBMISSION OF BY-LAWS AND ISSUE OF REPORTS ON PROPOSED RADIAL RAILWAYS

| | | |
|---|---|---|
| Fort William—Port Arthur | $ 514 61 | |
| Owen Sound | 47 | |
| Chatham, Wallaceburg and Lake Erie | 5,028 74 | |
| Sarnia | 22 02 | |
| Cornwall | 101 39 | |
| Port Credit, Guelph, Kitchener, Stratford and London Line | 4 25 | |
| St. Catharines and Niagara Line (expended in year 1919-1920) | 25,620 85 | |
| Hamilton and London Line (including $17,674.34 expended in year 1919-20) | 19,950 64 | |
| Niagara, St. Catharines and Toronto Railway (including $1,005.27 expended in year 1919-20) | 1,470 88 | |
| Toronto Suburban Railway (expended in year 1919-20) | 5,175 05 | |
| Hamilton, Galt, Elmira & Guelph Railway (expended in year 1919-20) | 35,491 07 | |
| Toronto Eastern Line (including $43,946.40 expended in year 1919-20) | 44,909 24 | |
| General Engineering all Lines, not applicable to any particular Line | 13,582 56 | |
| | | $ 151,871 77 |

Carried Forward

Schedule "20"—*Continued*

EXPENDITURES CHARGED TO THE PROVINCE—*Continued.*

EXPENSES OF THE COMMISSION IN THE PREPARATION OF DATA, AND THE SUBMITTING OF SAME TO THE ROYAL HYDRO RADIAL COMMISSION, ETC.

| | | | |
|---|---|---|---|
| Brought Forward | | | |
| Counsel—On behalf of Municipalities and Hydro-Electric Radial Association | $36,955 00 | | |
| Experts and Assistants | 88,036 45 | | |
| Transcript of Evidence—On behalf of Municipalities and Hydro-Electric Radial Association 50% of cost | 5,269 30 | | |
| | | $ 130,260 75 | |
| Counsel—On behalf of Hydro-Electric Power Commission | 28,029 82 | | |
| Hydro Electric Power Commission: Salaries and expenses of Engineers and Assistants | 109,774 43 | | |
| General Administrative Office Expense, including proportionate share of salaries of Executive Accounting and Stenographical Departments | 8,495 20 | | |
| Miscellaneous—Blue Prints, Photographs, Stationery, &c. &c. | 9,155 66 | | |
| Transcript of Evidence 50% of Cost | 5,269 30 | | |
| | | 160,724 41 | |
| Interest accrued upon same | | 11,071 32 | |
| Other expenses of Hydro-Electric Power Commission of Ontario contracted in respect of enquiry, but may be charged to capital account providing construction of the following proposed lines is proceeded with: | | | |
| Toronto and Port Credit Line. | 3,673 16 | | |
| Port Credit and St. Catharines Line | 16,879 74 | | |
| Toronto and Eastern Line | 12,514 55 | | |
| | | 33,067 45 | |
| Total Expenses of Hydro-Electric Power Commission in respect to Radial Enquiry (of which $44,704.09 was expended in the year 1919-20 and charged as payable by the Province of Ontario in the year 1920-21) | | | 335,123 93 |
| | | | $ 486,995 70 |

Schedule "21"

HYDRO RADIAL RAILWAYS

CAPITAL EXPENDITURES IN THE FISCAL YEAR ENDING 31ST OCTOBER 1921

| | |
|---|---|
| On the Sandwich, Windsor and Amherstburg Railway | $ 287,340 88 |
| " Guelph Radial Railway | 40,444 19 |
| " Port Credit to St. Catharines Radial Railway | 63,681 36 |
| " Toronto to Port Credit Radial Railway | 52,477 96 |

SANDWICH, WINDSOR AND AMHERSTBURG RAILWAY

| | | |
|---|---|---|
| New one-man Safety Cars, on account | $ 300 12 | |
| Six new cars and six trailers, balance of expenditure | 14,990 14 | |
| Rehabilitation of old cars | 65,511 33 | |
| Improvements to Car Barns | 11,088 42 | |
| Improvements to Track and Roadbed | 28,343 52 | |

Schedule "21"—*Continued*

HYDRO RADIAL RAILWAYS—*Continued*

| | | |
|---|---|---|
| Double tracking London Street | $ 99,018 07 | |
| Constructing Ferry Loop, Double-tracking Wyandotte Street and Ouelette Avenue and reconstructing tracks on Sandwich Street, Wyandotte Street and Ouelette Avenue | 55,782 17 | |
| Preliminary engineering re proposed new Belt Line and other alterations to System | 7,610 35 | |
| Shop and Track Tools and Furniture | 5,836 76 | |
| | | $ 288,480 88 |
| Less Materials sold | | 1,140 00 |
| Total Capital Expenditure in the year | | $ 287,340 88 |

GUELPH RADIAL RAILWAY

| | | |
|---|---|---|
| New one-man Safety Cars, on account | $ 140 11 | |
| Construction of Siding to Guelph Carpet Co. (Commission's proportion) | 963 18 | |
| Improvements to Track and Roadbed— | | |
| Reconstruction of tracks on Wyndham, Woolwich, Garden, Wilson and Surrey Streets, and on Elora Road | 38,070 15 | |
| Tools and Equipment | 1,270 75 | |
| Total Capital Expenditure in the year— | | $ 40,444 19 |

PORT CREDIT TO ST. CATHARINES RADIAL RAILWAY

| | | | |
|---|---|---|---|
| Payment of balances owing on Ties purchased in 1920 and handling charges on same | $ 74,151 91 | | |
| Less Amount realized on Ties sold | 33,369 51 | | $ 40,782 40 |
| Interest on expenditures made up to 31st October 1920 and in the last fiscal year | $ 29,894 20 | | |
| Less Tools and Instruments transferred to the General Tools and Equipment Account of the Com-Commission | $ 1,902 81 | | |
| Adjustment of certain charges made in 1920 | 5,092 43 | 6,995 24 | 22,898 96 |
| Total | | | $ 63,681 36 |

TORONTO TO PORT CREDIT RADIAL RAILWAY

| | | |
|---|---|---|
| Payment of balances owing on Right-of-way purchased in 1920 | $ 13,470 16 | |
| Less Excess of revenue from property rentals over taxes and other expenses | 6,175 40 | $ 7,294 76 |
| Interest on Expenditures made, up to 31st October 1920, and in the last fiscal year | | 45,183 20 |
| Total | | $ 52,477 96 |

Schedule "22"

## THE ONTARIO POWER COMPANY OF NIAGARA FALLS
AND
## THE ONTARIO TRANSMISSION COMPANY LIMITED

BALANCE SHEET, 31ST OCTOBER, 1921

### Assets

| | | |
|---|---|---|
| Plant, Real Estate, Transmission Lines, Distributing Stations and Rights, Franchise and Goodwill | $25,132,736 47 | |
| Third Pipe Line to Power Plant, including additional Generating Equipment | 3,515,094 93 | $ 28,647,831 40 |
| Discount on Bonds capitalized, less amounts written off $711,445.91 | $ 979,940 00 | |
| American Exchange on remittances to retire 1921 Bonds, less amounts written off $6,329.09 | 351,828 61 | 1,331,768 61 |
| Construction Equipment | $ 43,223 63 | |
| Maintenance Tools and Equipment | 36,107 11 | |
| Furniture and Fixtures | 10,344 54 | |
| Instruments | 2,000 00 | |
| Horses, Wagons and Sundry Equipment | 1,251 54 | 92,926 82 |
| Materials | $ 59,121 77 | |
| Accounts Receivable | 282,751 02 | |
| Cash in Bank— | | |
| Current Account | 46,068 48 | |
| For Payment of Outstanding 1921 Bonds | 10,000 00 | |
| For payment of Outstanding Interest Coupons | 51,370 00 | |
| Sinking Fund on Deposit with Trustees | 457 63 | 449,771 90 |
| J. J. Albright—Claims against | | 286,200 26 |
| Deposit with Supreme Court of Ontario in connection with claims of The Toronto Power Company | | 166,262 88 |

### Liabilities

| | | | |
|---|---|---|---|
| Capital Stock: | | | |
| Ontario Power Company of Niagara Falls 100,000 shares of par value of $100 each | | $ 10,000,000 00 | |
| Ontario Transmission Company Limited 10,000 shares of par value of $100 each | | 1,000,000 00 | $ 11,000,000 00 |
| Bonds and Debentures: | | | |
| Ontario Power Company of Niagara Falls | | | |
| First Mortgage 5% Gold Bonds due 1st February 1943-issued and outstanding | | $ 9,218,000 00 | |
| (Pledged to the Bank of Montreal to secure advances to the Hydro-Electric Power Commission of Ontario $1,400,000) | | | |
| Second Mortgage 6% Debentures due 1st July 1921 and not yet presented for payment | | 10,000 00 | |
| Ontario Transmission Company Limited | | | |
| First Mortgage 5% Gold Bonds due 1st May 1945 | | 1,630,000 00 | |
| Interest coupons due and not yet presented for payment | | 10,620 00 | |
| Interest accrued to 31st October 1921 | | 156,225 00 | 11,024,845 00 |
| Hydro Electric Power Commission of Ontario: | | | |
| Re 6% 1941 Bonds issued by the Commission for the purpose of retiring the 1921 issue of the Power Company | $ 3,200,000 00 | | |
| Accrued Interest thereon | 67,856 16 | $ 3,267,856 16 | |
| Re Construction of Third Pipe Line | | 3,515,094 93 | |

| | | |
|---|---|---|
| Hydro Electric Power Commission of Ontario— | | |
| Moneys held for purpose of Sinking Fund | $ 163,271 71 | |
| Current Account | 39,748 07 | 203,019 78 |
| Insurance Prepaid | | 3,358 62 |
| | | $ 31,181,140 27 |

| | | |
|---|---|---|
| Accrued Interest on $8,000,000 Bonds issued by the Commission to cover the purchase price of the capital stock of the Power Company | 80,000 00 | 6,862,951 09 |
| Accounts Payable and Accrued Charges | | 132,719 40 |
| Reserve set aside to cover claims made by the Toronto Power Company and the Queen Victoria Niagara Falls Park Commission—also for contingencies | | 418,233 63 |
| Reserves for Sinking Funds on:— | | |
| (a) $8,000,000 bonds issued by the Commission to cover the purchase price of the capital stock of the Power Company | $ 100,000 00 | |
| (b) Cash advances re construction of Third Pipe Line | 63,271 71 | 163,271 71 |
| Provision to cover accrued portion of Sinking Fund to 31st October 1921 on- | | |
| (a) Ontario Transmission Company 5% Bonds | 10,005 46 | |
| (b) 6% 1941 bonds issued by the Commission for the purpose of retiring the 1921 issue of the Power Company | 11,309 59 | 21,315 05 |
| Reserve for Renewal of Plant, Equipment and Transmission Lines | | 1,498,607 36 |
| Surplus | | 59,197 03 |
| | | $ 31,181,140 27 |

Contingent Liability:—
In respect of claim of American Cyanamid Company for damages disputed by Ontario Power Company.

Schedule "23"

THE ONTARIO POWER COMPANY OF NIAGARA FALLS AND
THE ONTARIO TRANSMISSION COMPANY LIMITED

COMBINED REVENUE AND EXPENDITURE ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

| | | | |
|---|---|---|---|
| Power Purchased | | $ 569,291 67 | |
| Water Power Rentals | | 126,307 27 | |
| Taxes | | 109,148 07 | |
| Maintenance Costs | | 164,705 56 | |
| Operating Expenses | | 183,605 48 | |
| Insurance Premiums | | 9,752 54 | |
| Administration Expenses | | 44,932 12 | |
| Depreciation on Furniture, Instruments, Horses and Wagons, and Construction Plant | | 11,192 13 | $ 1,218,931 84 |
| Provision for Renewal of Plant and Equipment | | | 385,814 69 |
| Bond Interest—on issues of the Companies | $ 657,420 06 | | |
| Exchange thereon | 90,345 06 | | |
| On 6% 1941 issue of the Commission | 65,752 16 | 813,517 28 | |
| Proportion of Discount on Bonds— | | | |
| (a) On issues of the Companies | $ 45,869 95 | | |
| (b) On 6% 1941 issue of the Commission | 2,765 19 | 48,635 14 | |
| Proportion of American Exchange on remittance to retire 1921 bonds | | 6,329 09 | |
| Interest on Cash Advances re Third Pipe Line | | 196,717 77 | 1,065,199 28 |
| Operating Surplus carried to Appropriation Account | | | 362,456 46 |
| | | | $3,032,405 27 |

| | | | |
|---|---|---|---|
| Power Sales— | | | |
| To Sundry Customers | | | $ 1,295,449 73 |
| To Hydro Electric Power Commission of Ontario for the purpose of— | | | |
| (a) The Niagara System | $ 1,621,419 75 | | |
| (b) St. Catharines and three other Municipalities in that vicinity | 62,989 07 | | |
| (c) The Thorold System | 27,945 38 | 1,712,354 20 | |
| | | | $ 3,007,803 93 |
| Miscellaneous and Interest Revenue | | | 24,601 34 |
| | | | $ 3,032,405 27 |

Schedule "23"—*Continued*

APPROPRIATION ACCOUNT

| | | |
|---|---|---|
| Provision for additional water rentals payable to the Queen Victoria Niagara Falls Park Commission for the period 1st August 1917 to 31st October 1920. | | $ 51,404 05 |
| Provision for Sinking Funds:— | | |
| On $8,000,000 bonds issued by the Commission to cover the purchase price of the capital stock of the Power Company... | $ 100,000 00 | |
| On 6% 1941 bonds to the amount of $3,200,000 issued by the Commission for the purpose of retiring the 1921 bonds of the Power Company... | 11,309 59 | |
| On Cash Advances re construction of Third Pipe Line.... | 63,271 71 | 174,581 30 |
| Provision for interest on $8,000,000 bond issue of theCommission:— | | |
| For the year ending 31st July 1921..... | $ 320,000 00 | |
| American Exchange thereon..... | 39,587 80 | |
| Accrued for three months ending 31st October 1921..... | 80,000 00 | 439,587 80 |
| Surplus carried forward to Balance Sheet..... | | 59,197 03 |
| | | $ 724,770 18 |

| | | | |
|---|---|---|---|
| Surplus brought forward 31st October 1920..... | | | $ 103,320 08 |
| Operating Surplus for year brought down..... | | | 362,456 46 |
| Provision previously made for claim of Toronto Power Company in excess of amount now found to be payable..... | | | 193,564 18 |
| Surplus arising by redemption in 1921 of bonds and debentures of the Power Company and the Transmission Company out of revenue..... | | $ 277,709 48 | |
| Less: Yearly provision for redemption of:— | | | |
| First Mortgage Bonds of the Power Company..... | $ 155,057 00 | | |
| Second Mortgage Debentures of the Power Company (to 30 June 1921)... | 23,182 40 | | |
| First Mortgage Bonds of the Transmission Company (including American Exchange thereon.) | 34,040 62 | 212,280 02 | 65,429 46 |
| | | | $ 724,770 18 |

Schedule "21"

## NIAGARA SYSTEM

### Operating Account for Year ending 31st October, 1921

| Costs of operation as provided for under Sections 6C & 23 of the Act | | | Revenue for Period | | |
|---|---|---|---|---|---|
| Power Purchased | | $ 2,411,965 30 | Collected from Municipalities | | $ 3,465,999 68 |
| Cost of operating and maintaining Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of this System | | 656,078 61 | Power sold to Private Companies | | 750,465 74 |
| | | | | | 4,216,465 42 |
| Interest on Capital Investment | | 668,319 17 | Add amounts due by certain Municipalities, being the difference between sums paid and the cost of power supplied to them in the year | $ 185,910 45 | |
| Provision for Renewal of Lines, Stations, etc. | | 322,462 26 | Deduct amounts collected from certain Municipalities in excess of the sums required to be paid by them for power supplied in the year | 109,881 52 | |
| Provision for Contingencies— | | | | | 76,028 93 |
| By charges against Municipalities | $ 30,337 08 | | Revenue | | $ 4,292,494 35 |
| By charges against contracts with Private Companies which purchase power | 7,162 92 | | Loss on Sale of Power supplied to Private Companies (written off Against Contingency Reserve) | | 16,068 82 |
| | | 37,500 00 | | | |
| Provision for Sinking Fund— | | | | | |
| By certain Municipalities which were charged therewith upon the expiry of their five year exemption period | $ 168,957 93 | | | | |
| By charges against contracts with Private Companies which purchase power | 43,279 90 | | | | |
| | | 212,237 83 | | | |
| | | $ 4,308,563 17 | | | $ 4,308,563 17 |

Schedule "25"—

STATEMENT SHOWING THE AMOUNT TO BE PAID BY EACH MUNICIPALITY AS THE COST—UNDER BY THE COMMISSION FROM EACH MUNICIPALITY ON ACCOUNT OF SUCH COST —AND THE AMOUNT ANNUAL ADJUSTMENT) OF THE

| Municipality | Interim Rates per Horse Power Collected by Commission during Year | | Share of Capital Cost of System on which Interest and Fixed Charges are payable | Average Horse Power Supplied in Year after Correction for Power Factor | Cost of Power to Commission | Share of Operating | |
|---|---|---|---|---|---|---|---|
| | To Dec. 31, 1920 | To Oct. 31, 1921 | | | | Operating, Maintenance and Administrative Expenses | Interest |
| | $ c. | $ c. | $ c. | | $ c. | $ c. | $ c. |
| Acton | 32 00 | 32 00 | 29,761 80 | 203.7 | 2,485 09 | 2,906 04 | 1,352 06 |
| Ailsa Craig | 49 00 | 49 00 | 37,936 45 | 127.9 | 1,680 35 | 1,189 52 | 1,724 56 |
| Aylmer | 38 00 | 45 00 | 53,183 67 | 180.1 | 2,197 18 | 2,116 50 | 2,398 31 |
| Ayr | 50 00 | 50 00 | 16,175 22 | 75.3 | 998 64 | 883 88 | 735 18 |
| Baden | 32 00 | 32 00 | 25,329 18 | 187.4 | 2,286 24 | 1,476 63 | 1,717 20 |
| Beachville | 27 00 | 30 00 | 30,910 86 | 261.9 | 3,195 12 | 2,671 93 | 1,403 72 |
| Blenheim | 50 00 | 53 00 | 38,188 63 | 145.8 | 1,778 72 | 2,024 87 | 1,735 17 |
| Bolton | 60 00 | 60 00 | 41,721 41 | 121.0 | 1,476 17 | 931 55 | 1,899 65 |
| Bothwell | 60 00 | 60 00 | 36,807 55 | 141.2 | 1,722 61 | 2,121 44 | 1,672 42 |
| Brampton | 20 00 | 20 00 | 78,549 06 | 908.3 | 11,181 06 | 3,690 28 | 3,583 98 |
| Brantford | 18 00 | 20 00 | 266,346 22 | 4,330.0 | 52,975 06 | 15,366 88 | 12,073 63 |
| Brigden | 57 50 | 60 00 | 30,864 00 | 78.5 | 957 69 | 1,772 53 | 1,403 01 |
| Burford | 70 00 | 70 00 | 16,031 05 | 43.1 | 525 81 | 1,365 99 | 728 95 |
| Burgessville | 48 00 | 48 00 | 7,018 77 | 26.7 | 325 74 | 436 85 | 319 08 |
| Caledonia | 24 00 | 24 00 | 7,397 44 | 86.7 | 1,057 72 | 427 37 | 334 61 |
| Chatham | 29 00 | 28 00 | 248,226 25 | 2,220.0 | 27,283 52 | 10,906 51 | 11,257 71 |
| Chippawa Village | 35 00 | 32 00 | 975 38 | 67.7 | 825 92 | 509 24 | 44 38 |
| Clinton | 43 00 | 46 00 | 41,868 33 | 167.0 | 2,037 37 | 1,574 21 | 1,900 28 |
| Comber | 60 00 | 60 00 | 31,247 36 | 107.6 | 1,312 70 | 1,558 13 | 1,415 55 |
| Dashwood | 56 00 | 56 00 | 20,654 62 | 48.5 | 591 69 | 1,081 44 | 939 20 |
| Delaware | 85 00 | 85 00 | 4,522 60 | 12.4 | 151 28 | 30 28 | 205 63 |
| Dereham Twp. | 37 00 | 37 00 | 12,592 64 | 81.9 | 999 16 | 1,214 21 | 572 10 |
| Dorchester | 50 00 | 50 00 | 5,338 81 | 26.9 | 328 17 | 482 79 | 242 56 |
| Drayton | 65 00 | 70 00 | 26,560 56 | 51.1 | 623 41 | 914 80 | 1,205 39 |
| Dresden | 38 00 | 38 00 | 30,002 12 | 192.2 | 2,344 79 | 1,652 27 | 1,361 93 |
| Drumbo | 60 00 | 55 00 | 5,173 14 | 23.6 | 287 92 | 324 12 | 235 14 |
| Dublin | 60 00 | 60 00 | 10,180 62 | 27.8 | 339 15 | 1,136 49 | 462 43 |
| Dundas | 14 00 | 17 00 | 44,978 04 | 1,172 0 | 14,298 14 | 2,473 59 | 2,019 59 |
| Dunnville | 35 00 | 40 00 | 88,527 80 | 251.1 | 3,063 36 | 997 83 | 4,026 19 |
| Dutton | 40 00 | 40 00 | 18,593 14 | 107.2 | 1,307 81 | 1,366 57 | 842 34 |
| Elmira | 38 00 | 38 00 | 46,273 65 | 296.7 | 3,819 67 | 2,142 73 | 2,049 57 |
| Elora | 40 00 | 40 00 | 36,893 92 | 197.5 | 2,409 45 | 2,172 14 | 1,676 63 |
| Embro | 75 00 | 75 00 | 18,452 71 | 46.7 | 569 73 | 1,078 63 | 839 13 |
| Etobicoke Twp. | 27 00 | 27 00 | 29,357 37 | 352.3 | 4,297 99 | 1,737 19 | 1,341 61 |
| Exeter | 41 00 | 41 00 | 46,554 09 | 178.4 | 2,176 44 | 2,988 19 | 2,116 02 |
| Fergus | 40 00 | 44 00 | 35,549 27 | 185.1 | 2,258 18 | 2,127 80 | 1,615 61 |
| Forest | 63 00 | 60 00 | 46,273 91 | 119.6 | 1,459 09 | 2,111 07 | 2,103 49 |
| Galt | 20 00 | 21 00 | 206,035 52 | 2,673.7 | 32,918 55 | 11,608 52 | 9,347 81 |
| Georgetown | 35 00 | 35 00 | 98,211 12 | 539.2 | 6,778 12 | 6,237 40 | 4,462 94 |
| Glencoe | 78 35 | 78 35 | 39,280 26 | 70.9 | 864 96 | 1,451 68 | 1,786 06 |
| Goderich | 43 00 | 50 00 | 145,206 51 | 450.2 | 5,592 34 | 4,525 98 | 6,594 12 |
| Granton | 55 00 | 55 00 | 13,571 10 | 46.0 | 561 19 | 716 91 | 616 93 |
| Guelph | 19 00 | 20 00 | 205,194 83 | 3,860.9 | 47,802 17 | 15,245 82 | 9,296 53 |
| Hagersville | 36 00 | 36 00 | 53,498 11 | 349.5 | 4,263 82 | 2,773 90 | 2,225 59 |
| Hamilton | 14 00 | 16 00 | 641,655 64 | 16,995.7 | 209,843 93 | 29,949 72 | 28,618 89 |
| Harriston | 52 00 | 55 00 | 55,592 60 | 212.4 | 2,591 23 | 2,064 65 | 2,516 13 |
| Hensall | 55 00 | 57 00 | 23,803 85 | 54.1 | 660 00 | 1,025 79 | 1,082 38 |
| Hespeler | 21 00 | 23 00 | 31,721 22 | 368.5 | 4,495 61 | 2,355 78 | 1,439 62 |
| Highgate | 51 00 | 55 00 | 15,189 43 | 45.5 | 555 08 | 617 92 | 690 37 |

NIAGARA SYSTEM.

SECTION 23 OF THE ACT—OF POWER SUPPLIED TO IT BY THE COMMISSION—THE AMOUNT RECEIVED REMAINING TO BE CREDITED OR CHARGED TO EACH MUNICIPALITY UPON ASCERTAINMENT (BY ACTUAL COST OF POWER SUPPLIED TO IT

| Costs and Fixed Charges | | | Total Cost of Power for Year as Provided to be Paid under Section 23 of Act | Amounts Paid to the Commission by each Municipality | Amounts remaining to be Credited or Charged to Each Municipality upon Ascertainment of the Actual Cost of Power by Annual Adjustment | | Sinking Fund for the Years Mentioned hereunder Charged as Part of the Cost of Power in the year 1920-21 |
|---|---|---|---|---|---|---|---|
| Renewals | Contingencies | Sinking Fund | | | Credited | Charged | |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | |
| 716 63 | 39 15 | 413 75 | 7,102 72 | 6,516 82 | | 585 90 | 1919-20 |
| 927 14 | 24 58 | 322 53 | 5,868 68 | 6,485 23 | 616 55 | | 1916-17 |
| 1,283 84 | 34 61 | | 8,030 44 | 7,893 72 | | 136 72 | |
| 395 26 | 14 47 | 247 83 | 3,275 26 | 3,637 47 | 362 21 | | 1917-18 |
| 583 37 | 36 01 | 428 71 | 5,928 16 | 5,995 89 | 67 73 | | 1919-20 |
| 735 26 | 50 33 | 544 95 | 8,601 31 | 7,713 91 | | 887 40 | 1919-20 |
| 899 38 | 28 02 | 677 84 | 7,144 00 | 7,657 20 | 513 20 | | 1916-17 |
| 1,010 15 | 23 25 | 711 46 | 6,052 23 | 7,258 25 | 1,206 02 | | 1916-17 |
| 866 59 | 27 14 | 628 86 | 7,039 06 | 8,472 45 | 1,433 39 | | 1916-17 |
| 1,716 97 | 174 56 | 1,304 21 | 21,651 06 | 19,896 25 | | 1,754 81 | 1920-21 |
| 6,134 09 | 832 13 | 2,781 42 | 90,163 21 | 85,358 87 | | 4,804 34 | 1917-18 |
| 741 80 | 15 09 | | 4,890 12 | 4,678 12 | | 212 00 | |
| 395 55 | 8 28 | 283 82 | 3,308 40 | 3,016 39 | | 292 01 | 1916-17 |
| 171 65 | 5 13 | | 1,258 45 | 1,281 43 | 22 98 | | |
| 178 48 | 16 66 | 117 35 | 2,132 19 | 2,081 00 | | 51 19 | 1919-20 |
| 5,363 10 | 426 64 | 3,022 16 | 58,259 64 | 63,065 51 | 4,805 87 | | 1916-17 |
| 24 38 | | | 1,403 92 | 2,199 13 | 795 21 | | |
| 1,004 06 | 32 09 | 581 97 | 7,129 98 | 7,361 18 | 231 20 | | 1917-18 |
| 737 91 | 20 68 | 368 01 | 5,412 98 | 6,453 15 | 1,040 17 | | 1916-17 |
| 508 30 | 9 32 | | 3,129 95 | 2,578 29 | | 551 66 | |
| 111 00 | 2 38 | 73 12 | 852 69 | 1,051 13 | 198 44 | | 1916-17 |
| 303 08 | 15 74 | | 3,104 29 | 2,020 47 | | 1,083 82 | |
| 128 99 | 5 17 | 81 22 | 1,268 90 | 1,342 90 | 74 00 | | 1917-18 |
| 650 05 | 9 82 | | 3,403 47 | 3,525 49 | 122 02 | | |
| 677 10 | 36 94 | 366 75 | 6,439 78 | 7,301 94 | 862 16 | | 1916-17 |
| 126 47 | 4 54 | 109 99 | 1,088 18 | 1,323 28 | 235 10 | | 1917-18 |
| 247 42 | 5 34 | | 2,190 83 | 1,670 80 | | 520 03 | |
| 1,037 03 | 225 23 | 798 96 | 20,852 54 | 19,354 76 | | 1,497 78 | 1920-21 |
| 2,212 19 | 48 26 | | 10,347 83 | 9,821 48 | | 526 35 | |
| 442 64 | 20 60 | 287 89 | 4,267 85 | 4,287 99 | 20 14 | | 1916-17 |
| 1,077 89 | 57 02 | 624 71 | 9,771 59 | 11,476 11 | 1,704 52 | | 1918-19 |
| 895 76 | 37 96 | 708 90 | 7,900 84 | 7,898 50 | | 2 34 | 1917-18 |
| 454 64 | 8 97 | 299 38 | 3,250 48 | 3,505 60 | 255 12 | | 1917-18 |
| 618 38 | 67 70 | | 8,062 87 | 9,513 15 | 1,450 28 | | |
| 1,134 17 | 34 28 | | 8,449 10 | 7,312 85 | | 1,136 25 | |
| 863 84 | 35 57 | 511 12 | 7,412 12 | 8,003 87 | 591 75 | | 1917-18 |
| 1,111 45 | 22 98 | | 6,808 08 | 7,234 25 | 426 17 | | |
| 4,746 54 | 513 83 | 3,698 04 | 62,833 29 | 61,168 36 | | 1,664 93 | 1920-21 |
| 2,382 71 | 103 62 | 1,418 38 | 21,383 17 | 19,071 17 | | 2,312 00 | 1918-19 |
| 955 09 | 13 63 | | 5,071 42 | 5,556 93 | 485 51 | | |
| 3,515 19 | 86 52 | 2,138 57 | 22,452 72 | 21,392 28 | | 1,060 44 | 1917-18 |
| 331 63 | 8 84 | | 2,235 50 | 2,527 42 | 291 92 | | |
| 4,610 32 | 741 98 | 3,677 75 | 81,374 57 | 77,280 66 | | 4,093 91 | 1920-21 |
| 1,201 19 | 67 17 | 642 29 | 11,173 96 | 12,582 69 | 1,408 73 | | 1918-19 |
| 14,671 28 | 3,266 20 | 11,321 76 | 297,671 78 | 273,221 84 | | 24,449 94 | 1920-21 |
| 1,331 55 | 40 82 | | 8,544 38 | 11,558 58 | 3,014 20 | | |
| 586 08 | 10 40 | | 3,364 65 | 3,052 47 | | 312 18 | |
| 737 30 | 70 82 | 569 62 | 9,668 75 | 8,735 78 | | 932 97 | 1920-21 |
| 36 46 | 8 74 | | 2,234 57 | 2,467 99 | 233 42 | | |

Schedule "25."—

| Municipality | Interim Rates per Horse Power Collected by Commission during Year | | Share of Capital Cost of System on which Interest and Fixed Charges are payable | Average Horse Power Supplied in Year after Correction for Power Factor | Cost of Power to Commission | Share of Operating | |
|---|---|---|---|---|---|---|---|
| | To Dec. 31, 1920 | To Oct. 31, 1921 | | | | Operating, Maintenance and Administrative Expenses | Interest |
| | $ c. | $ c. | $ c. | | $ c. | $ c. | $ c. |
| Ingersoll | 21 00 | 23 00 | 84,940 48 | 981.9 | 11,978 96 | 5,665 73 | 3,854 57 |
| Kitchener | 19 00 | 20 00 | 422,850 41 | 6,291.6 | 78,756 15 | 21,284 39 | 18,055 41 |
| Lambeth | 85 00 | 75 00 | 10,102 91 | 27.7 | 337 94 | 652 77 | 459 35 |
| Listowel | 37 00 | 37 00 | 82,961 31 | 476.4 | 6,011 97 | 3,688 98 | 3,761 26 |
| London | 19 00 | 20 00 | 785,213 83 | 12,365.2 | 152,152 74 | 38,229 50 | 35,765 33 |
| London Rly. Commission | Ic.K.W.H.x. | 15 00 | 147,802 40 | 1,153.5 | 14,072 44 | 18,267 48 | 6,648 02 |
| Lucan | 40 00 | 35 00 | 31,217 29 | 194.3 | 2,370 42 | 1,543 99 | 1,418 06 |
| Lynden | 50 00 | 50 00 | 24,271 80 | 100.8 | 1,229 73 | 989 15 | 1,102 06 |
| Markham | 77 74 | 77 74 | 19,675 19 | 53.2 | 1,484 76 | 8 06 | 894 60 |
| Milton | 28 00 | 28 00 | 80,676 47 | 658.2 | 8,189 89 | 3,411 39 | 3,678 01 |
| Milverton | 35 00 | 35 00 | 42,815 38 | 277.0 | 3,479 34 | 2,172 59 | 1,940 24 |
| Mimico | 21 00 | 21 00 | 33,163 06 | 400.0 | 4,879 91 | 1,787 68 | 1,506 07 |
| Mitchell | 36 00 | 36 00 | 28,939 70 | 187.6 | 2,288 68 | 1,335 45 | 1,311 43 |
| Moorefield | 70 00 | 70 00 | 13,171 25 | 27.9 | 340 37 | 587 95 | 597 61 |
| Mount Brydges | 70 00 | 70 00 | 9,847 63 | 27.0 | 329 40 | 641 26 | 447 74 |
| Newbury | ..... | 67 10 | 5,085 09 | 11.2 | 136 63 | 261 06 | 220 05 |
| New Hamburg | 32 00 | 32 00 | 32,862 87 | 226.2 | 2,759 59 | 2,044 58 | 1,452 68 |
| New Toronto | 20 00 | 22 00 | 289,788 79 | 2,924.3 | 35,925 82 | 13,264 20 | 12,772 57 |
| Niagara Falls | 11 50 | 12 50 | 33,339 50 | 3,457.5 | 42,240 75 | 3,758 86 | 1,489 07 |
| Niagara-on-the Lake | 28 00 | 28 00 | 7,314 53 | 182.2 | 2,222 80 | 632 39 | 331 35 |
| Norwich | 35 00 | 35 00 | 36,645 88 | 253.9 | 3,097 52 | 2,557 47 | 1,664 77 |
| Oil Springs | 43 00 | 43 00 | 28,790 63 | 119.3 | 1,455 43 | 1,423 50 | 1,308 03 |
| Otterville | 50 00 | 50 00 | 9,318 33 | 37.0 | 451 39 | 500 67 | 423 60 |
| Palmerston | 50 00 | 45 00 | 39,203 75 | 190.2 | 2,320 39 | 1,884 76 | 1,772 27 |
| Paris | 19 00 | 21 00 | 47,795 82 | 671.7 | 8,194 59 | 2,595 12 | 2,167 70 |
| Parkhill | 75 23 | 75 00 | 31,885 01 | 54.2 | 661 23 | 735 29 | 1,450 11 |
| Petrolia | 36 00 | 36 00 | 90,473 09 | 589.2 | 7,288 11 | 4,588 45 | 4,106 81 |
| Plattsville | 65 00 | 65 00 | 9,219 29 | 28.1 | 342 81 | 946 32 | 419 17 |
| Port Credit | 23 00 | 23 00 | 11,786 29 | 114.7 | 1,399 31 | 843 64 | 537 55 |
| Port Stanley | 53 00 | 50 00 | 41,764 62 | 195.7 | 2,387 50 | 2,186 94 | 1,842 70 |
| Preston | 19 00 | 22 00 | 109,280 60 | 1,552 6 | 18,941 38 | 6,270 66 | 4,956 71 |
| Princeton | 85 00 | 90 00 | 8,977 65 | 16.1 | 196 41 | 523 25 | 408 34 |
| Queenston | ..... | 18 42 | 598 16 | 19.9 | 242 77 | 102 03 | 19 11 |
| Ridgetown | 47 00 | 45 00 | 40,945 53 | 191.9 | 2,341 14 | 1,957 96 | 1,859 81 |
| Rockwood | 55 00 | 55 00 | 15,044 25 | 55.2 | 673 43 | 987 94 | 683 94 |
| Rodney | 63 00 | 55 00 | 14,592 00 | 61.8 | 753 94 | 815 87 | 659 44 |
| St. George | 45 00 | 45 00 | 16,445 91 | 73.9 | 901 56 | 674 61 | 747 52 |
| St. Jacobs | 32 00 | 35 00 | 11,199 35 | 74.9 | 913 76 | 928 35 | 495 47 |
| St. Mary's | 28 00 | 32 00 | 107,309 33 | 910.4 | 11,106 68 | 7,189 62 | 4,856 14 |
| St. Thomas | 24 00 | 25 00 | 205,890 37 | 2,349.9 | 28,968 26 | 13,811 85 | 9,288 18 |
| Sarnia | 36 00 | 35 00 | 465,850 51 | 2,861.5 | 36,009 67 | 18,574 80 | 21,149 05 |
| Scarboro Twp. | 25 00 | 28 00 | 16,898 03 | 169.2 | 4,722 13 | 484 69 | 766 87 |
| Seaforth | 36 00 | 36 00 | 71,053 82 | 386.4 | 4,713 99 | 3,051 55 | 3,222 02 |
| Simcoe | 28 00 | 28 00 | 27,574 72 | 233.4 | 2,847 43 | 2,005 20 | 1,252 20 |
| S. Dorchester Twp | ..... | ..... | 2,678 77 | 8.4 | 102.47 | 154 17 | 121 82 |
| Springfield | 65 00 | 65 00 | 11,671 74 | 36.6 | 446 51 | 728 70 | 530 68 |
| Stamford Twp | 15 00 | 16 00 | 9,952 60 | 438.6 | 5,350 83 | 753 60 | 374 67 |
| Stratford | 25 00 | 27 00 | 216,903 82 | 2,216.1 | 27,355 93 | 12,459 34 | 9,806 35 |
| Strathroy | 40 00 | 37 00 | 75,984 12 | 394.7 | 4,815 25 | 2,561 45 | 3,452 44 |
| Streetsville | ..... | ..... | 34,236 33 | 194.2 | 2,383 80 | 1,673 65 | 1,556 42 |
| Tavistock | 35 00 | 35 00 | 47,244 61 | 270.3 | 3,337 60 | 2,276 32 | 2,141 97 |
| Thamesford | 55 00 | 50 00 | 21,701 94 | 93.3 | 1,138 24 | 1,608 22 | 986 29 |

*Continued*

| Costs and Fixed Charges | | | Total Cost of Power for Year as Provided to be Paid under Section 23 of Act | Amounts Paid to the Commission by each Municipality | Amounts Remaining to be Credited or Charged to Each Municipality upon Ascertainment of the Actual Cost of Power by Annual Adjustment | | Sinking Fund for the Years Mentioned hereunder Charged as part of the Cost of Power in the Year 1920-1921 |
|---|---|---|---|---|---|---|---|
| Renewals | Contingencies | Sinking Fund | | | Credited | Charged | |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | |
| 1,982 87 | 188 70 | 1,524 88 | 25,195 71 | 23,387 13 | ..... | 1,808 58 | 1920–21 |
| 8,897 28 | 1,209 11 | 7,142 80 | 135,345 14 | 128,596 65 | ..... | 6,748 49 | 1920–21 |
| 247 97 | 5 32 | 155 50 | 1,858 85 | 2,345 69 | 486 84 | ..... | 1916–17 |
| 1,952 38 | 91 55 | ..... | 15,506 14 | 17,826 23 | 2,320 09 | ..... | ..... |
| 17,572 93 | 2,376 32 | 14,074 15 | 259,981 97 | 246,728 42 | ..... | 13,253 55 | 1920–21 |
| 3,435 55 | 221 68 | 2,752 05 | 45,397 22 | 44,181 95 | ..... | 1,215 27 | 1917–18 |
| 748 12 | 37 34 | 433 18 | 6,551 11 | 6,978 59 | 427 48 | ..... | 1916–17 |
| 599 28 | 19 37 | 448 97 | 4,388 56 | 5,039 06 | 650 50 | ..... | 1916–17 |
| 491 54 | ..... | ..... | 2,878 96 | 4,137 02 | 1,258 06 | ..... | ..... |
| 1,838 08 | 126 49 | 1,006 87 | 18,250 73 | 18,567 76 | 317 03 | ..... | 1918–19 |
| 999 64 | 53 23 | ..... | 8,645 04 | 9,795 09 | 1,150 05 | ..... | ..... |
| 692 66 | 76 87 | 386 35 | 9,329 54 | 8,399 63 | ..... | 929 91 | 1919–20 |
| 675 58 | 36 05 | 518 81 | 6,166 00 | 6,753 21 | 587 21 | ..... | 1920–21 |
| 321 66 | 5 36 | ..... | 1,852 95 | 1,950 05 | 97 10 | ..... | ..... |
| 241 69 | 5 19 | 214 72 | 1,880 00 | 1,752 30 | ..... | 127 70 | 1916–17 |
| 116 77 | 2 15 | ..... | 736 66 | 749 83 | 13 17 | ..... | ..... |
| 761 38 | 43 47 | 574 68 | 7,636 38 | 7,239 71 | ..... | 396 67 | 1920–21 |
| 6,032 06 | 561 99 | 3,935 44 | 72,492 08 | 63,471 04 | ..... | 9,021 04 | 1917–18 |
| 818 17 | 664 46 | 263 23 | 49,234 54 | 42,657 95 | ..... | 6,576 59 | 1916–17 |
| 182 06 | 35 01 | ..... | 3,403 61 | 5,101 42 | 1,697 81 | ..... | ..... |
| 879 79 | 48 79 | 563 44 | 8,811 78 | 8,887 28 | 75 50 | ..... | 1919–20 |
| 674 49 | 22 93 | ..... | 4,884 38 | 4,842 85 | ..... | 41 53 | ..... |
| 227 66 | 7 11 | ..... | 1,610 43 | 1,787 47 | 177 04 | ..... | ..... |
| 928 16 | 36 55 | ..... | 6,942 13 | 8,725 74 | 1,783 61 | ..... | ..... |
| 1,113 52 | 129 09 | 596 71 | 14,796 73 | 13,889 27 | ..... | 907 46 | 1917–18 |
| 788 09 | 10 42 | ..... | 3,645 14 | 4,070 34 | 425 20 | ..... | ..... |
| 2,038 21 | 113 23 | ..... | 18,134 81 | 21,312 61 | 3,177 80 | ..... | ..... |
| 227 07 | 5 40 | 497 60 | 2,438 37 | 1,828 10 | ..... | 610 27 | 1917–18 |
| 263 50 | 22 04 | 138 02 | 3,204 06 | 3,038 85 | ..... | 165 21 | 1919–20 |
| 975 62 | 37 61 | 677 74 | 8,108 11 | 9,837 41 | 1,729 30 | ..... | 1919–20 |
| 2,497 21 | 298 38 | 1,960 89 | 34,925 23 | 33,554 12 | ..... | 1,371 11 | 1920–21 |
| 222 50 | 3 09 | 177 71 | 1,531 30 | 1,437 58 | ..... | 93 72 | 1917–18 |
| 10 50 | 3 82 | ..... | 378 23 | 365 63 | ..... | 12 60 | ..... |
| 950 80 | 36 88 | 730 62 | 7,877 21 | 8,699 34 | 822 13 | ..... | 1916–17 |
| 368 67 | 10 61 | 219 24 | 2,943 83 | 2,866 37 | ..... | 77 46 | 1918–19 |
| 350 70 | 11 88 | ..... | 2,591 83 | 3,482 09 | 890 26 | ..... | ..... |
| 402 19 | 14 20 | 215 34 | 2,955 42 | 2,956 11 | 69 | ..... | 1916–17 |
| 260 05 | 14 39 | ..... | 2,612 02 | 2,501 78 | ..... | 110 24 | ..... |
| 2,358 34 | 174 96 | 1,921 11 | 27,606 85 | 28,555 43 | 948 58 | ..... | 1920–21 |
| 4,660 91 | 451 60 | 3,674 44 | 60,855 24 | 59,016 11 | ..... | 1,839 13 | 1920–21 |
| 10,560 24 | 549 92 | ..... | 86,843 68 | 101,739 50 | 14,895 82 | ..... | ..... |
| 421 36 | ..... | ..... | 6,395 05 | 5,583 14 | ..... | 811 91 | ..... |
| 1,677 68 | 74 26 | 1,274 65 | 14,014 15 | 13,912 14 | ..... | 102 01 | 1920–21 |
| 661 08 | 44 85 | 284 71 | 7,095 47 | 6,534 66 | ..... | 560 81 | 1916–17 |
| 65 77 | 1 61 | ..... | 445 84 | 445 84 | ..... | ..... | ..... |
| 286 55 | 7 03 | ..... | 1,999 47 | 1,583 83 | ..... | 415 64 | ..... |
| 205 86 | 84 29 | ..... | 6,769 25 | 7,088 47 | 319 22 | ..... | ..... |
| 4,856 67 | 425 89 | 3,879 44 | 58,783 62 | 59,431 07 | 647 45 | ..... | 1920–21 |
| 1,833 92 | 75 85 | 1,304 68 | 14,043 59 | 14,370 71 | 327 12 | ..... | 1917–18 |
| 801 24 | 37 32 | 591 44 | 7,043 87 | 8,836 91 | 1,793 04 | ..... | 1920–21 |
| 1,112 09 | 51 95 | ..... | 8,919 93 | 9,501 12 | 581 19 | ..... | ..... |
| 527 03 | 17 93 | 345 09 | 4,622 80 | 4,641 86 | 19 06 | ..... | 1917–18 |

Schedule "25"—

| Municipality | Interim Rates per Horse Power Collected by Commission during Year | | Share of Capital Cost of System on which Interest and Fixed Charges are payable | Average Horse Power Supplied in Year after Correction for Power Factor | Cost of Power to Commission | Share of Operating | |
|---|---|---|---|---|---|---|---|
| | To Dec. 31, 1920 | To Oct. 31, 1921 | | | | Operating Maintenance and Administrative Expenses | Interest |
| | $ c. | $ c. | $ c. | | $ c. | $ c. | $ c. |
| Thamesville | 60 00 | 55 00 | 17,014 81 | 74.4 | 907 66 | 1,185 32 | 772 91 |
| Thorndale | 60 00 | 60 00 | 16,213 57 | 51.3 | 625 85 | 1,720 05 | 737 09 |
| Tilbury | 50 00 | 50 00 | 28,958 98 | 148.0 | 1,805 56 | 1,616 32 | 1,309 10 |
| Tillsonburg | 30 00 | 30 00 | 60,171 31 | 410.5 | 5,008 01 | 3,995 58 | 2,733 55 |
| Toronto | 17 00 | 17 00 | 3,133,373 63 | 58,136.3 | 712,250 31 | 94,672 38 | 143,531 68 |
| Toronto Twp | 25 00 | 25 00 | 23,907 68 | 246.6 | 3,008 46 | 1,642 57 | 1,090 54 |
| Walkerville | 36 00 | 35 00 | 530,582 76 | 3,472.8 | 44,367 40 | 19,419 06 | 24,053 92 |
| Wallaceburg | 38 00 | 35 00 | 122,499 52 | 734.2 | 9,007 08 | 5,140 37 | 5,561 63 |
| Wardsville | ..... | 82 20 | 3,803 79 | 2.7 | 32 93 | 80 61 | 90 54 |
| Waterdown | 26 00 | 31 00 | 16,719 79 | 123.7 | 1,509 11 | 893 73 | 757 91 |
| Waterford | 33 00 | 33 00 | 16,897 88 | 123.5 | 1,506 68 | 1,283 93 | 767 57 |
| Waterloo | 20 00 | 21 00 | 91,405 67 | 1,296.0 | 15,810 91 | 4,679 31 | 3,888 35 |
| Watford | 85 00 | 85 00 | 39,341 00 | 71.1 | 867 41 | 1,912 09 | 1,788 84 |
| Welland | 14 00 | 16 00 | 77,925 30 | 1,736.0 | 21,178 82 | 2,647 11 | 3,532 99 |
| Wellesley | 39 00 | 39 00 | 28,210 30 | 119.4 | 1,456 66 | 1,246 32 | 1,261 08 |
| Weston | 23 00 | 23 00 | 86,364 31 | 907.0 | 11,065 20 | 4,097 89 | 3,939 56 |
| West Lorne | 55 00 | 50 00 | 27,258 83 | 152.4 | 1,859 24 | 1,687 19 | 1,229 22 |
| Windsor | 36 00 | 35 00 | 752,230 69 | 4,957.5 | 61,640 42 | 26,881 32 | 34,101 45 |
| Woodbridge | 31 00 | 31 00 | 26,536 95 | 168.1 | 2,050 78 | 1,250 17 | 1,209 29 |
| Woodstoek | 20 00 | 21 00 | 107,885 17 | 1,713.1 | 21,199 44 | 8,391 03 | 4,890 93 |
| Wyoming | 60 00 | 60 00 | 13,266 58 | 42.2 | 514 83 | 670 17 | 602 93 |
| Zurich | 60 00 | 60 00 | 28,617 59 | 58.0 | 707 59 | 1,337 69 | 1,301 40 |
| Totals—Municipalities | ..... | ..... | 12,408,120 70 | 158,149.3 | 1,949,985 24 | 562,539 22 | 561,328 49 |
| Totals—Companies | ..... | ..... | 2,363,873 47 | 43,371.6 | 461,980 06 | 93,539 39 | 106,990 68 |
| Non-operating Capital | ..... | ..... | 2,552,262 01 | ..... | ..... | ..... | ..... |
| Grand Totals | ..... | ..... | 17,324,256 18 | 201,520.9 | 2,411,965 30 | 656,078 61 | 668,319 17 |

NIAGARA SYSTEM.—*Continued.*

| Costs and Fixed Charges | | | Total Cost of Power for Year as Provided to be Paid under Section 23 of Act | Amounts Paid to the Commission by each Municipality | Amounts Remaining to be Credited or Charged to Each Municipality upon Ascertainment of the Actual Cost of Power by Annual Adjustment | | Sinking Fund for the Years Mentioned hereunder Charged as Part of the Cost of Power in the Year 1920-21 |
|---|---|---|---|---|---|---|---|
| Renewals | Contingencies | Sinking Fund | | | Credited | Charged | |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | |
| 397 13 | 14 30 | 369 27 | 3,646 59 | 3,976 89 | 330 30 | | 1916-17 |
| 396 80 | 9 86 | 505 53 | 3,995 18 | 3,076 83 | | 918 35 | 1917-18 |
| 664 46 | 28 44 | 513 89 | 5,937 77 | 7,343 48 | 1,405 71 | | 1916-17 |
| 1,445 48 | 78 89 | 1,081 40 | 14,342 91 | 12,314 46 | | 2,028 45 | 1920-21 |
| 59,113 79 | 11,172 52 | 47,506 68 | 1,068,247 36 | 991,317 46 | | 76,929 90 | 1920-21 |
| 530 70 | 47 39 | 292 87 | 6,612 53 | 6,163 74 | | 448 79 | 1918-19 |
| 11,095 02 | 667 40 | 10,665 07 | 110,267 87 | 124,370 45 | 14,102 58 | | 1917-18 |
| 2,783 83 | 141 10 | 1,727 78 | 24,361 79 | 26,264 57 | 1,902 78 | | 1916-17 |
| 48 74 | 52 | | 253 34 | 218 51 | | 34 83 | |
| 408 77 | 23 77 | 299 83 | 3,893 12 | 3,737 35 | | 155 77 | 1920-21 |
| 407 49 | 23 73 | 260 46 | 4,249 86 | 4,074 06 | | 175 80 | 1916-17 |
| 1,925 68 | 249 06 | 1,538 25 | 28,091 56 | 27,320 89 | | 770 67 | 1920-21 |
| 956 54 | 13 66 | | 5,538 54 | 5,706 31 | 167 77 | | |
| 1,941 20 | 333 62 | | 29,633 74 | 27,102 90 | | 2,530 84 | |
| 673 48 | 22 95 | | 4,660 49 | 4,655 40 | | 5 09 | |
| 1,912 69 | 174 31 | 1,445 04 | 22,634 69 | 20,861 17 | | 1,773 52 | 1920-21 |
| 646 70 | 29 29 | | 5,451 64 | 7,635 94 | 2,184 30 | | |
| 15,708 69 | 952 73 | 8,225 68 | 147,510 29 | 176,793 20 | 29,282 91 | | 1917-18 |
| 617 76 | 32 31 | 343 49 | 5,503 80 | 5,210 01 | | 293 79 | 1917-18 |
| 2,451 76 | 329 22 | 1,934 87 | 39,197 25 | 36,001 23 | | 3,196 02 | 1920-21 |
| 315 65 | 8 11 | | 2,111 69 | 2,530 50 | 418 81 | | |
| 705 80 | 11 15 | | 4,063 63 | 3,480 87 | | 582 76 | |
| 268,880 65 | 30,337 08 | 168,957 93 | 3,542,028 61 | 3,465,999 68 | 109,881 52 | 185,910 45 | |
| 53,581 61 | 7,162 92 | 43,279 90 | 766,534 56 | 750,465 74 | | 16,068 82 | * |
| | | | | | | | |
| 322,462 26 | 37,500 00 | 212,237 83 | 4,308,563 17 | 4,216,465 42 | | | |

*Note—Written off against Contingency Reserve

Schedule "26"

NIAGARA SYSTEM

Statement showing the net credit or charge to each municipality in respect of power supplied to it to 31st October, 1920, the cash receipts and payments thereon and interest added during the year; also the net amount credited or charged to each municipality in respect of power supplied in the year ending 31st October, 1921, and the accumulated amount standing as a credit or charge to each municipality at 31st October, 1921.

| Municipality | Date Commenced Operating | Net Credit or Charge at 31st October, 1920 | | Cash Receipts and Payments on account of such credits and charges during the year | | Interest at 4% per annum added during the year | | Net amount credited or charged in respect of power supplied in the year ending 31st October, 1921 | | Accumulated amount standing as a credit or charge on 31st October, 1921 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Credit | Charge | Credited | Charged | Credited | Charged | Credited | Charged | Credit | Charge |
| | | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| Acton | Jan. 1913 | 3,109 14 | | | 2,040 00 | 110 77 | | | 585 90 | 594 01 | |
| Ailsa Craig | Jan. 1916 | 2,532 87 | | | 2,620 66 | 94 73 | | 616 55 | | 623 49 | |
| Aylmer | Mar. 1918 | | 1,017 18 | 1,017 18 | | | | | 136 72 | | 136 72 |
| Ayr | Jan. 1915 | | 1,132 89 | 1,132 89 | | | | 362 21 | | 362 21 | |
| Baden | May 1912 | 2,645 26 | | | | 105 81 | | 67 73 | | 2,818 80 | |
| Beachville | Aug. 1912 | 4,523 02 | | | 4,660 32 | 138 93 | | | 887 40 | | 885 77 |
| Blenheim | Nov. 1915 | | 1,984 30 | 1,984 30 | | | | 513 20 | | 513 20 | |
| Bolton | Feb. 1915 | | 3,670 83 | | | | 146 83 | 1,206 02 | | | 2,611 64 |
| Bothwell | Sept. 1915 | | 1,492 87 | 492 87 | | | 51 74 | 1,433 39 | | 381 65 | |
| Brampton | Nov. 1911 | 17,670 17 | | | 18,206 57 | 536 40 | | | 1,754 81 | | 1,754 81 |
| Brantford | Feb. 1914 | 4,311 51 | | | | 172 46 | | | 4,804 34 | | 320 37 |
| Brigden | Jan. 1918 | | 1,005 43 | | | | 40 22 | | 212 00 | | 1,257 65 |
| Burford | June 1915 | | 3,188 42 | 1,000 00 | | | 104 20 | | 292 01 | | 2,584 63 |
| Burgessville | Nov. 1916 | 733 67 | | | | 29 35 | | 22 98 | | 786 00 | |
| Caledonia | Oct. 1912 | 411 99 | | | 411 99 | 15 31 | | | 51 19 | | 35 88 |
| Chatham | Feb. 1915 | 10,710 78 | | | 10,710 78 | 214 21 | | 4,805 87 | | 5,020 08 | |
| Chippawa | Sept. 1919 | 690 76 | | | 690 76 | 25 98 | | 795 21 | | 821 19 | |
| Clinton | Mar. 1914 | | 376 92 | 376 92 | | | | 231 20 | | 231 20 | |
| Comber | May 1915 | | 3,937 68 | | | | 157 51 | 1,040 17 | | | 3,055 02 |
| Dashwood | Sept. 1917 | 418 34 | | | | 16 73 | | | 551 66 | | 116 59 |
| Delaware | Mar. 1915 | | 260 83 | | | | 10 43 | 198 44 | | | 72 82 |
| Dereham Township | Sept. 1919 | | 315 61 | | | | 12 62 | | 1,083 82 | | 1,412 05 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Dorchester | Dec. 1914 | 865 20 | | | | 34 61 | | 74 00 | | 973 81 | |
| Drayton | Mar. 1918 | | 129 89 | 129 89 | | | | 122 02 | | 122 02 | |
| Dresden | April 1915 | 732 50 | | 25 45 | | 29 89 | | 862 16 | | 1,650 00 | |
| Drumbo | Dec. 1914 | | 659 12 | 659 12 | | | | 235 10 | | 235 10 | |
| Dublin | Oct. 1917 | | 443 05 | 346 87 | | | 15 61 | | 520 03 | | 631 82 |
| Dundas | Jan. 1911 | | 3,691 73 | 3,691 73 | | | | | 1,497 78 | | 1,497 78 |
| Dunnville | June 1918 | | 6,932 61 | | | | 277 30 | | 526 35 | | 7,736 26 |
| Dutton | Sept. 1915 | 477 82 | | | 477 82 | 11 15 | | 20 14 | | 31 29 | |
| Elmira | Nov. 1913 | 1,301 24 | | | 1,301 24 | 36 40 | | 1,704 52 | | 1,740 92 | |
| Elora | Nov. 1914 | 972 71 | | | | 38 91 | | | 2 34 | 1,009 28 | |
| Embro | Jan. 1915 | | 3,205 34 | 152 69 | | | 124 65 | 255 12 | | | 2,922 18 |
| Etobicoke Township | Aug. 1917 | 3,884 53 | | | | 155 38 | | 1,450 28 | | 5,490 19 | |
| Exeter | June 1916 | 382 42 | | | 382 42 | 15 30 | | | 1,136 25 | | 1,120 95 |
| Fergus | Nov. 1914 | | 1,655 10 | 21 30 | | | 65 70 | 591 75 | | | 1,107 75 |
| Forest | Mar. 1917 | 625 23 | | | 625 23 | 20 84 | | 426 17 | | 447 01 | |
| Galt | May 1911 | 27,552 72 | | | 27,552 72 | 955 89 | | | 1,664 93 | | 709 04 |
| Georgetown | Sept. 1913 | 3,531 99 | | | | 141 28 | | | 2,312 00 | 1,361 27 | |
| Glencoe | Aug. 1920 | 200 32 | | | 200 32 | 4 01 | | 485 51 | | 489 52 | |
| Goderich | Feb. 1914 | | 8,467 28 | 286 69 | | | 331 40 | | 1,060 44 | | 9,572 43 |
| Granton | July 1916 | | 139 23 | 139 23 | | | | 291 92 | | 291 92 | |
| Guelph | Dec. 1910 | 24,434 33 | | | 5,079 72 | 919 90 | | | 4,093 91 | 16,180 60 | |
| Hagersville | Sept. 1913 | 517 51 | | | | 20 70 | | 1,408 73 | | 1,946 94 | |
| Hamilton | Feb. 1911 | | 24,412 85 | 24,412 85 | | | | | 24,449 94 | | 24,449 94 |
| Harriston | July 1916 | | 3,448 69 | | | | 137 95 | 3,014 20 | | | 572 44 |
| Hensall | Jan. 1917 | | 498 76 | 498 76 | | | | | 312 18 | | 312 18 |
| Hespeler | Feb. 1911 | 4,977 75 | | | 4,735 41 | 171 24 | | | 932 97 | | 519 39 |
| Highgate | Dec. 1916 | | 27 76 | 27 76 | | | | 233 42 | | 233 42 | |
| Ingersoll | May 1911 | 11,717 15 | | | | 468 69 | | | 1,808 58 | 10,377 26 | |
| Kitchener | Jan. 1911 | 25,036 30 | | | 24,397 24 | 770 66 | | | 6,748 49 | | 5,338 77 |
| Lambeth | April 1915 | | 465 53 | | | | 18 62 | 486 84 | | 2 69 | |
| Listowel | June 1916 | 1,223 38 | | | 1,232 50 | 20 18 | | 2,320 09 | | 2,331 15 | |
| London | Jan. 1911 | 100,090 57 | | | 44,284 20 | 3,967 67 | | | 13,253 55 | 46,520 49 | |
| London Railway Commission (London and Port Stanley Rly. | Aug. 1914 | | 1,802 05 | 1,802 05 | | | | | 1,215 27 | | 1,215 27 |
| Lucan | Feb. 1915 | 4,482 83 | | | 3,045 00 | 148 85 | | 427 48 | | 2,014 16 | |
| Lynden | Nov. 1915 | | 1,488 62 | 1,324 35 | | | 37 81 | 650 50 | | 448 42 | |
| Markham | April 1920 | 191 47 | | | 191 47 | 3 83 | | 1,258 06 | | 1,261 89 | |
| Milton | April 1913 | 2,047 71 | | | | 81 91 | | 317 03 | | 2,446 65 | |
| Milverton | June 1916 | 1,770 27 | | | | 70 81 | | 1,150 05 | | 2,991 13 | |
| Mimico | May 1912 | 3,762 43 | | | 3,762 43 | 136 10 | | | 929 91 | | 793 81 |
| Mitchell | Sept. 1911 | 2,185 59 | | | 2,185 55 | 67 12 | | 587 21 | | 654 37 | |
| Moorefield | Mar. 1918 | 103 33 | | | | 4 13 | | 97 10 | | 204 56 | |

Schedule "26"—*Continued*

| Municipality | Date Commenced Operating | Net Credit or Charge at 31st October, 1920 | | Cash Receipts and Payments on account of such credits and charges during the year | | Interest at 4% per annum added during the year | | Net amount credited or charged in respect of power supplied in the year ending 31st October, 1921 | | Accumulated amount standing as a credit or charge on 31st October, 1921 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Credit | Charge | Credited | Charged | Credited | Charged | Credited | Charged | Credit | Charge |
| | | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| Mount Brydges | Mar. 1915 | 43 53 | | | | 1 74 | | | 127 70 | | 82 43 |
| New Hamburg | Mar. 1911 | | 982 78 | 982 78 | | | | | 396 67 | | 396 67 |
| Newbury | Mar. 1921 | | | | | | | 13 17 | | 13 17 | |
| New Toronto | Feb. 1914 | 26,925 97 | | | 26,925 97 | 727 21 | | | 9,021 04 | | 8,293 83 |
| Niagara Falls | Dec. 1915 | 5,079 29 | | | 6,038 40 | 183 66 | | | 6,576 59 | | 7,352 04 |
| Niagara-on-the-Lake | Aug. 1919 | 438 26 | | | 438 26 | 7 77 | | 1,697 81 | | 1,705 58 | |
| Norwich | May 1912 | 2,868 45 | | | | 114 74 | | 75 50 | | 3,058 69 | |
| Oil Springs | Feb. 1918 | | 251 64 | | | | 10 06 | | 11 53 | | 303 23 |
| Otterville | Feb. 1916 | 341 57 | | | 352 93 | 11 36 | | 177 04 | | 177 04 | |
| Palmerston | July 1916 | | 659 32 | | | | 26 37 | 1,783 61 | | 1,097 92 | |
| Paris | Feb. 1914 | 2,542 11 | | | 2,620 67 | 78 56 | | | 907 46 | | 907 46 |
| Parkhill | May 1920 | 53 53 | | | | 2 14 | | 425 26 | | 480 87 | |
| Petrolia | May 1916 | | 130 45 | 130 45 | | | | 3,177 80 | | 3,177 80 | |
| Plattsville | Dec. 1914 | | 1,416 85 | 1,200 00 | | | 15 89 | | 610 27 | | 873 01 |
| Port Credit | Aug. 1912 | 1,793 16 | | | 1,856 92 | 63 76 | | | 165 21 | | 165 21 |
| Port Stanley | April 1912 | 1,318 88 | | | 1,318 88 | 39 57 | | 1,729 30 | | 1,768 87 | |
| Preston | Jan. 1911 | 13,115 32 | | | 13,115 32 | 373 82 | | | 1,371 11 | | 997 29 |
| Princeton | Jan. 1915 | | 1,045 51 | 266 88 | | | 31 87 | | 93 72 | | 907 22 |
| Queenston | Mar. 1921 | | | | | | | | 12 60 | | 12 60 |
| Ridgetown | Dec. 1915 | 1,037 50 | | | 1,037 50 | 20 75 | | 822 13 | | 842 88 | |
| Rockwood | Sept. 1913 | | 1,450 20 | | | | 58 01 | | 77 46 | | 1,585 67 |
| Rodney | Feb. 1917 | 1,343 07 | | | | 53 72 | | 890 26 | | 2,287 05 | |
| St. George | Sept. 1915 | 183 44 | | | | 7 34 | | 69 | | 191 47 | |
| St. Jacobs | Sept. 1917 | 220 30 | | | 220 30 | 4 79 | | | 110 24 | | 105 45 |
| St. Mary's | May 1911 | | 426 67 | 426 67 | | | | 948 58 | | 948 58 | |
| St. Thomas | April 1911 | 25,788 42 | | | 25,788 42 | 866 62 | | | 1,839 13 | | 972 51 |
| Sarnia | Dec. 1916 | 23,148 99 | | | 23,148 99 | 582 67 | | 14,895 82 | | 15,478 49 | |
| Scarboro Township | Aug. 1918 | | 673 11 | 673 11 | | | | | 811 91 | | 811 91 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Seaforth | Nov. 1911 | 8,159 84 | | | 8,128 87 | 260 85 | | | 102 01 | 189 81 | |
| Simcoe | Aug. 1915 | 1,483 57 | | | 1,620 95 | 137 38 | | | 560 81 | | 560 81 |
| South Dorchester Twp. | | | | | | | | | | | |
| Springfield | Aug. 1917 | 430 79 | | | 86 66 | 17 23 | | | 415 64 | | 54 28 |
| Stamford Township | Nov. 1916 | 3,353 43 | | | 3,353 43 | 95 01 | | 319 22 | | 414 23 | |
| Stratford | Jan. 1911 | 23,841 81 | | | 23,345 00 | 720 22 | | 647 45 | | 1,864 18 | |
| Strathroy | Dec. 1914 | 10,110 18 | | | 9,268 20 | 344 92 | | 327 12 | | 1,514 02 | |
| Streetsville | | 2,626 88 | | | | 105 07 | | 1,793 01 | | 4,524 99 | |
| Tavistock | Nov. 1916 | 4,459 79 | | | 4,060 00 | 137 79 | | 581 19 | | 1,118 77 | |
| Thamesford | Feb. 1914 | 191 49 | | | | 7 66 | | 19 06 | | 218 21 | |
| Thamesville | Oct. 1915 | | 1,283 27 | 1,283 27 | | | | 330 30 | | 330 30 | |
| Thorndale | Mar. 1914 | | 953 74 | | | | 38 15 | | 918 35 | | 1,910 21 |
| Tilbury | April 1915 | | 3,888 23 | | | | 155 53 | 1,405 71 | | | 2,638 05 |
| Tillsonburg | Aug. 1911 | 3,400 80 | | | 3,000 00 | 126 03 | | | 2,028 45 | | 1,501 62 |
| Toronto | June 1911 | | 109,738 14 | 109,738 14 | | | | | 76,929 90 | | 76,929 90 |
| Toronto Township | Aug. 1913 | 984 40 | | | 984 40 | 31 98 | | | 448 79 | | 446 81 |
| Walkerville | Nov. 1914 | 19,778 95 | | | 19,778 95 | 461 51 | | 14,102 58 | | 14,564 09 | |
| Wallaceburg | Feb. 1915 | 4,258 94 | | | | 170 36 | | 1,902 78 | | 6,332 08 | |
| Wardsville | June 1921 | | | | | | | | 34 83 | | 34 83 |
| Waterdown | Nov. 1911 | | 549 62 | 549 62 | | | | | 155 77 | | 155 77 |
| Waterford | April 1915 | 3,426 30 | | | 3,045 00 | 106 60 | | | 175 80 | 312 10 | |
| Waterloo | Dec. 1910 | 8,878 64 | | | 8,878 64 | 330 96 | | | 770 67 | | 439 71 |
| Watford | Sept. 1917 | | 3,181 66 | 2,181 66 | | | 97 28 | 167 77 | | | 929 51 |
| Welland | Sept. 1917 | 6,906 54 | | | 6,906 54 | 149 38 | | | 2,530 84 | | 2,381 46 |
| Wellesley | Nov. 1916 | 1,360 84 | | | 1,360 84 | 43 75 | | | 5 09 | 38 66 | |
| Weston | Aug. 1911 | 10,116 71 | | | 10,116 71 | 320 16 | | | 1,773 52 | | 1,453 36 |
| West Lorne | Jan. 1917 | 1,556 57 | | | 1,603 27 | 46 70 | | 2,184 30 | | 2,184 30 | |
| Windsor | Oct. 1914 | 3,872 23 | | | 3,872 23 | 90 35 | | 29,282 91 | | 29,373 26 | |
| Woodbridge | Dec. 1914 | 183 31 | | | | 7 33 | | | 293 79 | | 103 15 |
| Woodstock | Jan. 1911 | 18,393 61 | | | 18,393 61 | 507 95 | | | 3,196 02 | | 2,688 07 |
| Wyoming | Nov. 1916 | | 1,915 17 | | | | 76 61 | 418 81 | | | 1,572 97 |
| Zurich | Sept. 1917 | 1,662 50 | | | 1,662 50 | 49 38 | | | 582 76 | | 533 38 |
| Totals | | 519,504 72 | 204,396 93 | 156,955 48 | 394,122 71 | 17,164 92 | 2,075 36 | 109,881 52 | 185,910 45 | 207,815 60 | 190,814 41 |

Sched-

NIAGARA

STATEMENT SHOWING THE TOTAL SINKING FUND REQUIREMENTS TO BE MET BY EACH MUNICIPAL-COMMISSION UNDER SECTION 23 OF THE ACT; SINKING FUND PAYMENTS MADE BY CERTAIN SUCH SINKING FUND PAYMENTS INCLUDING INTER-

| Municipality | Total Sinking Fund Requirements Chargeable to the Municipality under the Act | | | Sinking Fund Requirements which has been | |
|---|---|---|---|---|---|
| | (a) For Period of | | (b) Amount | (a) For Period of | |
| | | | $ c. | | |
| Acton | 5 years ending 31 Oct., 1921 | | 2,252 03 | 1 year ending 31 Oct., 1921 | |
| Ailsa Craig | 5 | " " | 2,548 73 | 4 | " " |
| Aylmer | 4 | " " | 3,346 79 | 4 | " " |
| Ayr | 5 | " " | 1,214 56 | 3 | " " |
| Baden | 5 | " " | 2,427 23 | 1 | " " |
| Beachville | 5 | " " | 2,502 40 | 1 | " " |
| Blenheim | 5 | " " | 3,375 16 | 4 | " " |
| Bolton | 5 | " " | 3,491 66 | 4 | " " |
| Bothwell | 5 | " " | 3,509 12 | 4 | " " |
| Brampton | 5 | " " | 5,823 91 | | |
| Brantford | 5 | " " | 17,841 46 | 3 | " " |
| Brigden | 4 | " " | 2,132 14 | 4 | " " |
| Burford | 5 | " " | 1,413 24 | 4 | " " |
| Burgessville | 5 | " " | 536 62 | 5 | " " |
| Caledonia | 5 | " " | 575 18 | 1 | " " |
| Chatham | 5 | " " | 18,851 78 | 4 | " " |
| Chippawa | 3 | " " | 38 04 | 3 | " " |
| Clinton | 5 | " " | 3,485 97 | 3 | " " |
| Comber | 5 | " " | 2,077 82 | 4 | " " |
| Dashwood | 5 | " " | 1,723 36 | 5 | " " |
| Delaware | 5 | " " | 377 23 | 4 | " " |
| Dereham Township | 3 | " " | 395 40 | 3 | " " |
| Dorchester | 5 | " " | 410 96 | 3 | " " |
| Drayton | 4 | " " | 1,870 78 | 4 | " " |
| Dresden | 5 | " " | 2,489 64 | 4 | " " |
| Drumbo | 5 | " " | 467 43 | 3 | " " |
| Dublin | 5 | " " | 671 50 | 5 | " " |
| Dundas | 5 | " " | 4,608 92 | | |
| Dunnville | 4 | " " | 5,113 48 | 4 | " " |
| Dutton | 5 | " " | 1,679 16 | 4 | " " |
| Elmira | 5 | " " | 3,275 87 | 2 | " " |
| Elora | 5 | " " | 3,422 25 | 3 | " " |
| Embro | 5 | " " | 1,624 86 | 3 | " " |
| Etobicoke Township | 5 | " " | 1,390 18 | 5 | " " |
| Exeter | 5 | " " | 5,688 37 | 5 | " " |
| Fergus | 5 | " " | 2,816 68 | 3 | " " |
| Forest | 5 | " " | 4,085 35 | 5 | " " |
| Galt | 5 | " " | 17,794 65 | | |
| Georgetown | 5 | " " | 7,266 94 | 2 | " " |
| Glencoe | 2 | " " | 803 61 | 2 | " " |
| Goderich | 5 | " " | 11,833 95 | 3 | " " |
| Granton | 5 | " " | 1,145 49 | 5 | " " |
| Guelph | 5 | " " | 16,436 62 | | |
| Hagersville | 5 | " " | 3,232 89 | 2 | " " |
| Hamilton | 5 | " " | 47,858 70 | | |
| Harriston | 5 | " " | 4,316 87 | 5 | " " |
| Hensall | 5 | " " | 2,713 65 | 5 | " " |
| *Carried forward* | | | | | |

ule "27."

SYSTEM.

ITY; SINKING FUND REQUIREMENTS THE PAYMENT OF WHICH HAS BEEN DEFERRED BY THE MUNICIPALITIES WHICH HAVE BEEN OPERATING MORE THAN FIVE YEARS, AND THE TOTAL OF EST ALLOWED THEREON TO 31st OCTOBER, 1921.

| ıl e Payment of Deferred | Sinking Fund Requirements Paid (or Charged) as Part of the Cost of Power | | | Interest at 4% per Annum Allowed on Sinking Fund Requirements which have been Paid | Total Sinking Fund Payments and Accumulated Interest to the Credit of the Municipality on 31st October, 1921 |
|---|---|---|---|---|---|
| (b) Amount | (a) For Period of | | (b) Amount | | |
| $ c. | | | $ c. | $ c. | $ c. |
| 534 88 | 4 years ending 31 Oct., | 1920 | 1,717 15 | 104 89 | 1,822 04 |
| 2,226 20 | 1 " " | 1917 | 322 53 | ..... | 322 53 |
| 3,346 79 | ..... | | ..... | ..... | ..... |
| 764 35 | 2 " " | 1918 | 450 21 | 8 09 | 458 30 |
| 441 97 | 4 " " | 1920 | 1,985 26 | 163 12 | 2,148 38 |
| 555 32 | 4 " " | " | 1,947 08 | 110 21 | 2,057 29 |
| 2,697 32 | 1 " " | 1917 | 677 84 | ..... | 677 84 |
| 2,780 20 | 1 " " | " | 711 46 | ..... | 711 46 |
| 2,880 26 | 1 " " | " | 628 86 | ..... | 628 86 |
| ..... | 5 " " | 1921 | 5,823 91 | 464 87 | 6,288 78 |
| 12,278 57 | 2 " " | 1918 | 5,562 89 | 111 26 | 5,674 15 |
| 2,132 14 | ..... | | ..... | ..... | ..... |
| 1,129 42 | 1 " " | 1917 | 283 82 | ..... | 283 82 |
| 536 62 | ..... | | ..... | ..... | ..... |
| 132 37 | 4 " " | 1920 | 442 81 | 26 86 | 469 67 |
| 15,829 62 | 1 " " | 1917 | 3,022 16 | ..... | 3,022 16 |
| 38 04 | ..... | | ..... | ..... | ..... |
| 2,296 52 | 2 " " | 1918 | 1,189 45 | 24 30 | 1,213 75 |
| 1,709 81 | 1 " " | 1917 | 368 01 | ..... | 368 01 |
| 1,723 36 | ..... | | ..... | ..... | ..... |
| 304 11 | 1 " " | " | 73 12 | ..... | 73 12 |
| 395 40 | ..... | | ..... | ..... | ..... |
| 262 41 | 2 " " | 1918 | 148 55 | 2 69 | 151 24 |
| 1,870 78 | ..... | | ..... | ..... | ..... |
| 2,122 89 | 1 " " | 1917 | 366 75 | ..... | 366 75 |
| 234 88 | 2 " " | 1918 | 232 55 | 4 90 | 237 45 |
| 671 50 | ..... | | ..... | ..... | ..... |
| ..... | 5 " " | 1921 | 4,608 92 | 403 11 | 5,012 03 |
| 5,113 48 | ..... | | ..... | ..... | ..... |
| 1,391 27 | 1 " " | 1917 | 287 89 | ..... | 287 89 |
| 1,467 78 | 3 " " | 1919 | 1,808 09 | 72 60 | 1,880 69 |
| 2,112 83 | 2 " " | 1918 | 1,309 42 | 24 02 | 1,333 44 |
| 976 44 | 2 " " | " | 648 42 | 13 96 | 662 38 |
| 1,390 18 | ..... | | ..... | ..... | ..... |
| 5,688 37 | ..... | | ..... | ..... | ..... |
| 1,765 44 | 2 " " | " | 1,051 24 | 21 61 | 1,072 85 |
| 4,085 35 | ..... | | ..... | ..... | ..... |
| ..... | 5 " " | 1921 | 17,794 65 | 1,422 67 | 19,217 32 |
| 3,256 69 | 3 " " | 1919 | 4,010 25 | 157 55 | 4,167 80 |
| 803 61 | ..... | | ..... | ..... | ..... |
| 7,800 43 | 2 " " | 1918 | 4,033 52 | 75 80 | 4,109 32 |
| 1,145 49 | ..... | | ..... | ..... | ..... |
| ..... | 5 " " | 1921 | 16,436 62 | 1,295 00 | 17,731 62 |
| 1,559 70 | 3 " " | 1919 | 1,673 19 | 61 98 | 1,735 17 |
| ..... | 5 " " | 1921 | 47,858 70 | 3,422 22 | 51,280 92 |
| 4,316 87 | ..... | | ..... | ..... | ..... |
| 2,713 65 | ..... | | ..... | ..... | ..... |

Schedule "27."—

NIAGARA

| Municipality | Total Sinking Fund Requirements Chargeable to the Municipality under the Act | | | Sinking Fund Requirements which has been | | |
|---|---|---|---|---|---|---|
| | (a) For Period of | | (b) Amount | (a) For Period of | | |
| | | | $ c. | | | |
| *Brought forward* | | | | | | |
| Hespeler | 5 years | ending 31 Oct., 1921 | 2,817 84 | | | |
| Highgate | 5 | " " | 1,580 09 | 5 | " " | |
| Ingersoll | 5 | " " | 7,382 60 | | | |
| Kitchener | 5 | " " | 31,112 49 | | | |
| Lambeth | 5 | " " | 781 81 | 4 | years ending 31 Oct., 1921 | |
| Listowel | 5 | " " | 5,934 69 | 5 | " " | |
| London | 5 | " " | 62,845 21 | | | |
| London Railway Commission | 5 | " " | 12,998 63 | 3 | " " | |
| Lucan | 5 | " " | 2,390 89 | 4 | " " | |
| Lynden | 5 | " " | 2,226 16 | 4 | " " | |
| Markham | 2 | " " | 559 51 | 2 | " " | |
| Milton | 5 | " " | 5,620 76 | 2 | " " | |
| Milverton | 5 | " " | 3,722 89 | 5 | " " | |
| Mimico | 5 | " " | 1,781 56 | 1 | " " | |
| Mitchell | 5 | " " | 2,609 66 | | | |
| Moorefield | 4 | " " | 932 17 | 4 | " " | |
| Mount Brydges | 5 | " " | 1,034 72 | 4 | " " | |
| New Hamburg | 5 | " " | 2,780 13 | | | |
| Newbury | 1 | " " | 87 05 | 1 | " " | |
| New Toronto | 5 | " " | 19,693 11 | 3 | " " | |
| Niagara Falls | 5 | " " | 2,191 36 | 4 | " " | |
| Niagara-on-the-Lake | 3 | " " | 337 43 | 3 | " " | |
| Norwich | 5 | " " | 2,809 78 | 1 | " " | |
| Oil Springs | 4 | " " | 1,810 31 | 4 | " " | |
| Otterville | 5 | " " | 640 44 | 5 | " " | |
| Palmerston | 5 | " " | 2,878 52 | 5 | " " | |
| Paris | 5 | " " | 3,483 14 | 3 | " " | |
| Parkhill | 2 | " " | 851 85 | 2 | " " | |
| Petrolia | 5 | " " | 7,657 20 | 5 | " " | |
| Plattsville | 5 | " " | 2,000 82 | 3 | " " | |
| Port Credit | 5 | " " | 630 18 | 1 | " " | |
| Port Stanley | 5 | " " | 3,291 90 | 1 | " " | |
| Preston | 5 | " " | 8,141 51 | | | |
| Princeton | 5 | " " | 812 41 | 3 | " " | |
| Queenston | 1 | " " | 7 56 | 1 | " " | |
| Ridgetown | 5 | " " | 3,551 47 | 4 | " " | |
| Rockwood | 5 | " " | 1,100 06 | 2 | " " | |
| Rodney | 5 | " " | 1,367 86 | 5 | " " | |
| St. George | 5 | " " | 1,329 24 | 4 | " " | |
| St. Jacobs | 5 | " " | 879 77 | 5 | " " | |
| St. Mary's | 5 | " " | 6,962 84 | | | |
| St. Thomas | 5 | " " | 18,689 43 | | | |
| Sarnia | 5 | " " | 36,237 65 | 5 | " " | |
| Scarboro Township | 2 | " " | 481 66 | 2 | " " | |
| Seaforth | 5 | " " | 7,303 22 | | | |
| Simcoe | 5 | " " | 1,830 74 | 4 | " " | |
| South Dorchester Tp. | 1 | " " | 48 19 | 1 | " " | |
| Springfield | 5 | " " | 841 37 | 5 | " " | |
| *Carried forward* | | | | | | |

*Continued*

SYSTEM.—*Continued.*

| the Payment of Deferred | Sinking Fund Requirements Paid (or Charged) as part of the Cost of Power | | | Interest at 4% per Annum Allowed on Sinking Fund Requirements which have been Paid | Total Sinking Fund Payments and Accumulated Interest to the Credit of the Municipality on 31st October, 1919 |
|---|---|---|---|---|---|
| (b) Amount | (a) For Period of | | (b) Amount | | |
| $ c. | | | $ c. | $ c. | $ c. |
| ..... | 5 " " " | | 2,817 84 | 227 49 | 3,045 33 |
| 1,580 09 | ..... | | ..... | ..... | ..... |
| ..... | 5 " " " | | 7,382 60 | 596 23 | 7,978 83 |
| ..... | 5 years ending 31 Oct., | 1921 | 31,112 49 | 2,347 59 | 33,460 08 |
| 626 31 | 1 " " | 1917 | 155 50 | ..... | 155 50 |
| 5,934 69 | ..... | | ..... | ..... | ..... |
| ..... | 5 " " | 1921 | 62,845 21 | 4,929 12 | 67,774 33 |
| 7,699 68 | 2 " " | 1918 | 5,298 95 | 101 88 | 5,400 83 |
| 1,957 71 | 1 " " | 1917 | 433 18 | ..... | 433 18 |
| 1,777 19 | 1 " " | " | 448 97 | ..... | 448 97 |
| 559 51 | ..... | | ..... | ..... | ..... |
| 2,756 02 | 3 " " | 1919 | 2,864 74 | 113 58 | 2,978 32 |
| 3,722 89 | ..... | | ..... | ..... | ..... |
| 531 99 | 4 " " | 1920 | 1,249 57 | 70 45 | 1,320 11 |
| ..... | 5 " " | 1921 | 2,609 66 | 215 80 | 2,825 46 |
| 932 17 | ..... | | ..... | ..... | ..... |
| 820 00 | 1 " " | 1917 | 214 72 | ..... | 214 72 |
| ..... | 5 " " | 1921 | 2,780 13 | 224 29 | 3,004 42 |
| 87 05 | ..... | | ..... | ..... | ..... |
| 14,579 92 | 2 " " | 1918 | 5,113 19 | 47 11 | 5,160 30 |
| 1,928 13 | 1 " " | 1917 | 263 23 | ..... | 263 23 |
| 337 43 | ..... | | ..... | ..... | ..... |
| 658 59 | 4 " " | 1920 | 2,151 19 | 135 00 | 2,286 19 |
| 1,810 31 | ..... | | ..... | ..... | ..... |
| 640 44 | ..... | | ..... | ..... | ..... |
| 2,878 52 | ..... | | ..... | ..... | ..... |
| 2,462 29 | 2 " " | 1918 | 1,020 85 | 16 97 | 1,037 82 |
| 851 85 | ..... | | ..... | ..... | ..... |
| 7,657 20 | ..... | | ..... | ..... | ..... |
| 1,041 37 | 2 " " | " | 959 45 | 18 47 | 977 92 |
| 198 31 | 4 " " | 1920 | 431 87 | 24 04 | 455 91 |
| 728 98 | 4 " " | " | 2,562 92 | 155 64 | 2,718 56 |
| ..... | 5 " " | 1921 | 8,141 51 | 594 38 | 8,735 89 |
| 447 74 | 2 " " | 1918 | 364 67 | 7 48 | 372 15 |
| 7 56 | ..... | | ..... | ..... | ..... |
| 2,820 85 | 1 " " | 1917 | 730 62 | ..... | 730 62 |
| 495 22 | 3 " " | 1919 | 604 84 | 22 43 | 627 27 |
| 1,367 86 | ..... | | ..... | ..... | ..... |
| 1,113 90 | 1 " " | 1917 | 215 34 | ..... | 215 34 |
| 879 77 | ..... | | ..... | ..... | ..... |
| ..... | 5 " " | 1921 | 6,962 84 | 495 76 | 7,458 60 |
| ..... | 5 " " | " | 18,689 43 | 1,541 81 | 20,231 24 |
| 36,237 65 | ..... | | ..... | ..... | ..... |
| 481,66 | ..... | | ..... | ..... | ..... |
| ..... | 5 " " | " | 7,303 22 | 667 94 | 7,971 16 |
| 1,546 03 | 1 " " | 1917 | 284 71 | ..... | 284 71 |
| 48 19 | ..... | | ..... | ..... | ..... |
| 841 37 | ..... | | ..... | ..... | ..... |

Schedule "27."—

NIAGARA

| Municipality | Total Sinking Fund Requirements Chargeable to the Municipality under the Act | | Sinking Fund Requirements which has been |
|---|---|---|---|
| | (a) For Period of | (b) Amount | (a) For Period of |
| *Brought forward*.. | | $ c. | |
| Stamford Township.. | 5 years ending 31 Oct., 1921 | 626 22 | 5 years ending 31 Oct., 1921 |
| Stratford | 5 " " | 16,607 15 | ..... |
| Strathroy | 5 " " | 6,440 60 | 3 " " |
| Streetsville | 2 " " | 1,179 49 | 4 " " |
| Tavistock | 5 " " | 3,844 15 | 5 " " |
| Thamesford | 5 " " | 1,753 67 | 3 " " |
| Thamesville | 5 " " | 1,539 59 | ..... |
| Thorndale | 5 " " | 1,990 39 | 3 " " |
| Tilbury | 5 " " | 2,421 86 | 4 " " |
| Tillsonburg | 5 " " | 6,650 50 | ..... |
| Toronto | 5 " " | 225,570 18 | ..... |
| Toronto Township | 5 " " | 1,363 53 | 2 " " |
| Walkerville | 5 " " | 52,881 51 | 3 " " |
| Wallaceburg | 5 " " | 10,877 31 | 4 " " |
| Wardsville | 1 " " | 35 82 | 1 " " |
| Waterdown | 5 " " | 1,305 45 | ..... |
| Waterford | 5 " " | 1,616 65 | 4 " " |
| Waterloo | 5 " " | 6,734 98 | ..... |
| Watford | 5 " " | 3,050 04 | 5 " " |
| Welland | 5 " " | 9,539 48 | 5 " " |
| Wellesley | 5 " " | 2,460 38 | 5 " " |
| Weston | 5 " " | 6,375 54 | ..... |
| West Lorne | 5 " " | 1,319 63 | 5 " " |
| Windsor | 5 " " | 50,810 64 | 3 " " |
| Woodbridge | 5 " " | 1,932 30 | 3 " " |
| Woodstock | 5 " " | 8,166 29 | ..... |
| Wyoming | 5 " " | 1,258 29 | 5 " " |
| Zurich | 5 " " | 2,300 99 | 5 " " |
| Totals—Municipalities | | 950,671 14 | |
| Totals—Companies (from commencement of operations) | | 254,380 91 | |
| | | 1,205,052 05 | |

*Continued*

SYSTEM.—*Continued.*

| the Payment of Deferred | Sinking Fund Requirements Paid (or Charged) as part of the Cost of Power | | | Interest at 4% per Annum Allowed on Sinking Fund Requirements which have been Paid | Total Sinking Fund Payments and Accumulated Interest to the Credit of the Municipality on 31st October, 1919 |
|---|---|---|---|---|---|
| (b) Amount | (a) For Period of | | (b) Amount | | |
| $ c. | | | $ c. | $ c. | $ c. |
| 626 22 | | | | | |
| | 5 " " | 1921 | 16,607 15 | 1,315 97 | 17,923 12 |
| 3,946 32 | 2 " " | 1918 | 2,494 28 | 47 58 | 2,541 86 |
| | 2 " " | 1921 | 1,179 49 | 23.52 | 1,203 01 |
| 3,844 15 | | | | | |
| 1,142 24 | 2 " " | 1918 | 611 43 | 10 65 | 622 08 |
| 1,170 32 | 1 " " | 1917 | 369 27 | | 369 27 |
| 960 55 | 2 years ending 31 Oct., | 1918 | 1,029 84 | 20 97 | 1,050 81 |
| 1,907 97 | 1 " " | 1917 | 513 89 | | 513 89 |
| | 5 " " | 1921 | 6,650 50 | 543 19 | 7,193 69 |
| | 5 " " | " | 225,570 18 | 17,709 77 | 243,279 95 |
| 688 88 | 3 " " | 1919 | 674 65 | 22 04 | 696 69 |
| 28,429 25 | 2 " " | 1918 | 24,452 26 | 551 49 | 25,003 75 |
| 9,149 53 | 1 " " | 1917 | 1,727 78 | | 1,727 78 |
| 35 82 | | | | | |
| | 5 " " | 1921 | 1,305 45 | 100 68 | 1,406 13 |
| 1,356 19 | 1 " " | 1917 | 260 46 | | 260 46 |
| | 5 " " | 1921 | 6,734 98 | 521 13 | 7,256 11 |
| 3,950 04 | | | | | |
| 9,539 48 | | | | | |
| 2,460 38 | | | | | |
| | 5 " " | " | 6,375 54 | 482 79 | 6,858 33 |
| 1,319 63 | | | | | |
| 32,099 82 | 2 " " | 1918 | 18,710 82 | 419 41 | 19,130 23 |
| 1,286 49 | 2 " " | " | 645 81 | 12 09 | 657 90 |
| | 5 " " | 1921 | 8,166 29 | 630 19 | 8,796 48 |
| 1,258 29 | | | | | |
| 2,300 99 | | | | | |
| 323,102 31 | From commencement of operations. | | 627,568 83 | 42,956 73 | 670,525 56 |
| | | | 254,380 91 | 32,811 42 | 287,192 33 |
| 323,102 31 | | | 881,949 74 | 75,768 15 | 957,717 89 |

Schedule "28."

NIAGARA SYSTEM

RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER, 1921

| | | |
|---|---|---|
| Total provision for Renewals to 31st October, 1920 | | $1,993,802 41 |
| Deduct: | | |
| Expenditures to 31st October, 1920 | | 156,539 54 |
| Balance brought forward 31st October, 1920 | | $1,837,262 87 |
| Added during the year ending 31st October, 1921: | | |
| Amounts charged to Municipalities as part of the Cost of Power delivered to them | $268,880 65 | |
| Provision against equipment employed in respect of contracts with Sundry Companies | 53,581 61 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 73,529 66 | |
| | | 395,991 92 |
| | | $2,233,254 79 |
| Expenditures during the year ending 31st October, 1921 | | 10,888 89 |
| Balance carried forward 31st October, 1921 | | $2,222,365 90 |

Schedule "29."

NIAGARA SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER, 1921.

| | | |
|---|---|---|
| Balance brought forward 31st October, 1920 | | $38,514 55 |
| Added during the year ending 31st October, 1921: | | |
| Amounts charged to Municipalities as part of the Cost of Power delivered to them | $30,337 08 | |
| Provision against equipment employed in respect of contracts with Sundry Customers | 7,162 92 | |
| Interest at 4% per annum on monthly balances at the credit of the account | 1,391 90 | |
| | | 38,891 90 |
| | | $77,406 45 |
| Deduct: | | |
| Expenditures to cover contingencies met with during the year ending 31st October, 1921 | $30,917 57 | |
| Net loss for year on power sold to Sundry Power Customers | 16,068 82 | |
| Net loss from contracts with Sundry Power Customers to 31st October, 1920, not previously applied to Reserve for Contingencies | 5,545 05 | |
| | | 52,531 44 |
| Balance carried forward 31st October, 1921 | | $24,875 01 |

Schedule "30"

## NIAGARA RURAL LINES

### Operating Account for Year Ending 31st October, 1921

| Costs of operation as provided for under Sections 6C & 23 of the Act | | |
|---|---|---|
| Power Purchased— | | |
| To supply Customers on lines operated by the Commission | $ 2,706 43 | |
| To supply the City of St. Catharines and others | 63,524 17 | $ 66,230 60 |
| Cost of operating and maintaining Transmission Lines, etc., including the proportion of Administrative Expenses chargeable to the operation of the lines operated by the Commission | | 973 13 |
| Interest on Capital Investment | | 22,209 64 |
| Provision for Renewals of Lines, etc. (only those operated by the Commission) | | 896 59 |
| Provision for Sinking Fund | | 8,323 28 |
| | | $ 98,633 24 |

| Revenue for Period | |
|---|---|
| Collected from City of St. Catharines and others for power supplied | $ 64,853 74 |
| Deduct—Balances owing to these Municipalities | 841 54 |
| | $ 64,012 20 |
| Collected from Sundry Customers on lines operated by the Commission | 5,327 79 |
| Interest collected from Municipalities operating certain lines | 21,205 82 |
| Sinking Fund collected from Municipalities operating certain lines | 7,906 13 |
| | $ 98,451 94 |
| Net Deficit (On lines operated by Commission) | 181 30 |
| | $ 98,633 24 |

Schedule "31"

## NIAGARA RURAL LINES

Statement showing "cost of power", "Operating expenses", "Fixed Charges" and "Revenue", and the net "Surplus, or "Deficit" on each line for the year ending 31st October 1921

| Municipality | Capital Cost | Cost of Power to Commission | Operation Maintenance & Administrative Expenses | Fixed Charges | | | Total Cost of Power Operating Expenses Fixed Charges & Interest | Revenue from Municipalities | Net Surplus or Deficit for year | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Interest | Renewals | Sinking Fund | | | Surplus | Deficit |
| Ancaster Township | $5,159 03 | | | $257 96 | | $92 86 | $350 82 | $350 82 | | |
| Bolton | 2,110 45 | | | 105 52 | | 37 98 | 143 50 | 143 50 | | |
| Bothwell | 6,571 84 | | | 355 88 | | 547 44 | 903 32 | 903 32 | | |
| Brampton | 588 87 | | | 29 44 | | 10 60 | 40 04 | 40 04 | | |
| Chatham | 898 18 | | | 44 90 | | 16 16 | 61 06 | 61 06 | | |
| Dereham Township | 29,243 50 | | | 1,483 42 | | 526 36 | 2,009 78 | 2,009 78 | | |
| Elora | 777 82 | | | 38 90 | | 14 00 | 52 90 | 52 90 | | |
| Etobicoke | 54,608 68 | | | 2,984 10 | | 982 96 | 3,967 06 | 3,967 06 | | |
| Georgetown | 8,889 59 | | | 444 48 | | 160 00 | 604 48 | 604 48 | | |
| Goderich | 2,313 36 | | | 115 66 | | 41 64 | 157 30 | 157 30 | | |
| Lucan | 333 26 | | | 16 66 | | 6 00 | 22 66 | 22 66 | | |
| Milton | 813 82 | | | 40 70 | | 14 64 | 55 34 | 55 34 | | |
| Norwich | 34,149 99 | | | 1,700 88 | | 609 19 | 2,310 07 | 2,310 07 | | |
| Preston | 9,155 08 | | | 381 46 | | 137 33 | 518 79 | 518 79 | | |
| St. Thomas | 1,933 82 | | | 96 70 | | 34 80 | 131 50 | 131 50 | | |
| Scarboro Township | 29,536 18 | | | 1,514 41 | | 477 74 | 1,992 15 | 1,992 15 | | |
| Stratford | 4,058 47 | | | 202 92 | | 73 04 | 275 96 | 275 96 | | |
| Toronto | 1,131 22 | | | 44 24 | | 15 92 | 60 16 | 60 16 | | |
| Toronto Township | 43,309 37 | | | 2,165 46 | | 779 56 | 2,945 02 | 2,945 02 | | |
| Vaughan Township | 21,592 88 | | | 1,182 00 | | 380 56 | 1,562 56 | 1,562 56 | | |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Walkerville | 44,716 01 | | | 2,119 12 | | 767 22 | 2,886 34 | 2,886 34 | | |
| Waterdown | 11,825 24 | | | 591 26 | | 212 86 | 804 12 | 804 12 | | |
| Waterford | 3,399 87 | | | 170 00 | | 61 20 | 231 20 | 231 20 | | |
| Waterloo | 5,062 60 | | | 230 60 | | 91 14 | 321 74 | 321 74 | | |
| Weston | 5,234 46 | | | 209 38 | | 94 22 | 303 60 | 303 60 | | |
| Windsor | 24,032 89 | | | 688 35 | | 295 21 | 983 56 | 983 56 | | |
| Woodstock | 1,088 20 | | | 54 42 | | 19 58 | 74 00 | 74 00 | | |
| Welland (for Port Robinson) | 31,303 62 | $4,439 88 | | 1,532 74 | | 551 79 | 6,524 41 | 6,528 34 | $3 93 | |
| St. Catharines | 19,582 52 | 49,334 76 | $107 10 | 851 24 | | 295 03 | 50,588 13 | 50,588 13 | | |
| Grantham Township | 28,289 47 | 535 10 | 52 40 | 1,414 46 | | 509 22 | 2,511 18 | 2,528 98 | 17 80 | |
| Louth Township | 2,771 19 | | | 138 56 | | 49 88 | 188 44 | 188 44 | | |
| Port Colborne | | 6,295 75 | 170 14 | | | | 6,465 89 | 6,782 12 | 316 23 | |
| Merritton | | 2,918 68 | 158 39 | | | | 3,077 07 | 3,580 65 | 503 58 | |
| **Lines Operated by H. E.P.C.** | | | | | | | | | | |
| Brady and Raymond | 817 18 | | 48 01 | 32 69 | $32 69 | 14 71 | 128 10 | 113 35 | | $14 75 |
| Wm. Pullen | 74 15 | | | 2 97 | 2 97 | 1 33 | 7 27 | 96 00 | 88 73 | |
| Innes, Karn and Longworth | 2,875 20 | | 32 57 | 115 01 | 115 01 | 51 75 | 314 34 | 412 05 | 97 71 | |
| W. G. Bailey | 599 21 | | | 23 97 | 23 97 | 10 79 | 58 73 | 116 59 | 57 86 | |
| Port Dalhousie | 5,834 33 | 2,260 59 | 75 88 | 233 37 | 233 37 | 105 02 | 2,908 23 | 2,970 88 | 62 65 | |
| South Dorchester Township | 4,561 39 | 445 84 | 280 47 | 213 01 | 152 05 | 82 11 | 1,173 48 | 439 99 | | 733 49 |
| West Flamboro Township | 9,040 93 | | 31 50 | 308 52 | 271 23 | 122 05 | 733 30 | 909 53 | 176 23 | |
| Copetown District | 3,265 11 | | 16 67 | 74 28 | 65 30 | 29 39 | 185 64 | 269 40 | 83 76 | |
| Non-Operating | 14,876 47 | | | | | | | | | |
| Totals | $476,425 45 | $66,230 60 | $973 13 | $22,209 64 | $896 59 | $8,323 28 | $98,633 24 | $99,293 48 | $1,408 48 | $748 24 |

NOTE: Net Surpluses placed to credit of Municipalities..... $841.54
Net Deficit for year on lines operated by the Commission.. $181.30

Schedule "32"

## NIAGARA RURAL LINES

Statement showing the surplus or deficit of each line at 31st October, 1920 and interest added during the year also the surplus or deficit for the year ending 31st October, 1921 and the net surplus or deficit at 31st October, 1921

| Municipality | Date Commenced Operation | Surplus or Deficit at 31st October 1920 | | Interest on Surplus or Deficit at 4% per annum added during the year | | Surplus or Deficit for the year ending 31st October 1921 | | Net Surplus or Deficit on 31st October 1921 | |
|---|---|---|---|---|---|---|---|---|---|
| | | Surplus | Deficit | Credited | Charged | Surplus | Deficit | Surplus | Deficit |
| Grantham Township | May, 1915 | | $2 72 | | $11 | $17 80 | | $14 97 | |
| Welland | March, 1913 | $55 53 | | $2 22 | | 3 93 | | 61 68 | |
| Port Colborne | March, 1920 | 121 01 | | 4 84 | | 316 23 | | 442 08 | |
| Merritton | Nov., 1920 | | | | | 503 58 | | 503 58 | |
| | | $176 54 | $2 72 | $7 06 | $11 | $841 54 | | $1,022 31 | |
| **Lines Operated by Commission:** | | | | | | | | | |
| Brady and Raymond | October, 1914 | 278 57 | | 11 14 | | | $14 75 | 274 96 | |
| Wm. Pullen | May, 1914 | 657 42 | | 26 30 | | 88 73 | | 772 45 | |
| Innes, Karn and Longworth | Feb., 1913 | 467 81 | | 18 71 | | 97 71 | | 584 23 | |
| W. G. Bailey | October, 1914 | 155 47 | | 6 22 | | 57 86 | | 219 55 | |
| Port Dalhousie | Nov., 1912 | 144 36 | | 5 77 | | 62 65 | | 212 78 | |
| South Dorchester Township | Nov., 1920 | | | | | | 733 49 | | $733 49 |
| West Flamboro Township | Jan., 1921 | | | | | 176 23 | | 176 23 | |
| Copetown District | May, 1921 | | | | | 83 76 | | 83 76 | |
| | | $1,880 17 | $2 72 | $75 20 | $11 | $1,408 48 | $748 24 | $3,346 27 | $733 49 |

NOTE: Net balances owing to Municipalities ..... $1,022 31
Net Surplus to 31st October 1921 on Lines operated by the Commission ..... 1,590 47
$2,612 78

Schedule "33"

## NIAGARA RURAL LINES

Statement showing the total sinking fund requirements on each line—all of which have been paid and the total of such sinking fund payments with interest allowed thereon to 31st October 1921

| Lines Operated by | Sinking Fund Requirements | | Sinking Fund Paid | | Interest at 4% per annum allowed on Sinking Fund Payments | Total Sinking Fund payments and Accumulated Interest to 31st October 1921 |
|---|---|---|---|---|---|---|
| | Period Covered | Amount | Period Covered | Amount | | |
| Ancaster Township | 8 years ending 31st. Oct. 1921 | $728 31 | Full Period | $728 31 | $121 13 | $849 44 |
| Bolton | 7 " " | 199 91 | " | 199 91 | 19 71 | 219 62 |
| Bothwell | 6 " " | 2,302 49 | " | 2,302 49 | 157 09 | 2,459 58 |
| Brampton | 4 " " | 44 16 | " | 44 16 | 3 29 | 47 45 |
| Chatham | 6 " " | 93 90 | " | 93 90 | 9 56 | 103 46 |
| Dereham Township | 4 " " | 1,980 89 | " | 1,980 89 | 115 83 | 2,096 72 |
| Elora | 8 " " | 97 91 | " | 97 91 | 12 55 | 110 46 |
| Etobicoke | 6 " " | 5,099 40 | " | 5,099 40 | 511 65 | 5,611 05 |
| Georgetown | 8 " " | 1,104 99 | " | 1,104 99 | 144 29 | 1,249 28 |
| Goderich | 8 " " | 308 26 | " | 308 26 | 41 88 | 350 14 |
| Grantham Township | 7 " " | 3,204 40 | " | 3,204 40 | 365 17 | 3,569 57 |
| London Abattoir | 8 " " | 60 94 | " | 60 94 | 13 20 | 74 14 |
| Louth Township | 3 " " | 207 83 | " | 207 83 | 13 22 | 221 05 |
| Lucan | 2 " " | 12 00 | " | 12 00 | 24 | 12 24 |
| Milton | 8 " " | 103 20 | " | 103 20 | 13 24 | 116 44 |
| Norwich | 9 " " | 3,785 16 | " | 3,785 16 | 433 67 | 4,218 83 |
| Preston | 9 " " | 1,378 55 | " | 1,378 55 | 227 81 | 1,606 36 |
| St. Catharines | 8 " " | 1,183 78 | " | 1,183 78 | 146 14 | 1,329 92 |
| St. Thomas | 8 " " | 242 57 | " | 242 57 | 31 09 | 273 66 |
| Scarboro Township | 4 " " | 1,944 05 | " | 1,944 05 | 102 43 | 2,046 48 |
| Stratford | 9 " " | 577 77 | " | 577 77 | 86 62 | 664 39 |
| Toronto | 6 " " | 90 59 | " | 90 59 | 9 03 | 99 62 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Toronto Township | 9 | " | " | 5,267 78 | " | 5,267 78 | 679 24 | 5,947 02 |
| Vaughan Township | 7 | " | " | 1,444 43 | " | 1,444 43 | 82 39 | 1,526 82 |
| Walkerville | 7 | " | " | 4,133 45 | " | 4,133 45 | 425 15 | 4,558 60 |
| Waterdown | 8 | " | " | 1,511 80 | " | 1,511 80 | 200 50 | 1,712 30 |
| Waterford | 7 | " | " | 280 94 | " | 280 94 | 20 08 | 301 02 |
| Waterloo | 8 | " | " | 513 32 | " | 513 32 | 54 07 | 567 39 |
| Welland | 9 | " | " | 4,090 85 | " | 4,090 85 | 537 16 | 4,628 01 |
| Weston | 8 | " | " | 725 53 | " | 725 53 | 104 88 | 830 41 |
| Windsor | 6 | " | " | 941 73 | " | 941 73 | 69 80 | 1,011 53 |
| Woodstock | 9 | " | " | 144 20 | " | 144 20 | 19 96 | 164 16 |
| **Lines Operated by the Commission** | | " | " | | | | | |
| Brady and Raymond | 8 | " | " | 123 05 | " | 123 05 | 16 85 | 139 90 |
| W. Pullen | 8 | " | " | 9 70 | " | 9 70 | 1 21 | 10 91 |
| Innes, Karn and Longworth | 9 | " | " | 445 04 | " | 445 04 | 61 92 | 506 96 |
| Bailey's Farm | 8 | " | " | 75 50 | " | 75 50 | 9 17 | 84 67 |
| Port Dalhousie | 10 | " | " | 740 19 | " | 740 19 | 94 14 | 834 33 |
| South Dorchester Township | 5 | " | " | 287 66 | " | 287 66 | 14 65 | 302 31 |
| West Flamboro Township | 1 | " | " | 122 05 | " | 122 05 | ..... | 122 05 |
| Copetown District | 1 | " | " | 29 39 | " | 29 39 | ..... | 29 39 |
| | | | | $45,637 67 | ..... | $45,637 67 | $4,970 01 | $50,607 68 |

Schedule "34."

NIAGARA RURAL LINES.

RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER, 1921.

| | | |
|---|---|---|
| Total provision for Renewals to 31st October, 1920 | $5,929 49 | |
| Deduct: Expenditures to 31st October, 1920 | 679 70 | $5,249 79 |
| Amount added during year ending 31st October, 1921: | | |
| Amounts charged Municipalities and Lines operated by the Commission as part of Cost of Power delivered to them | $896 59 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 209 99 | 1,106 58 |
| Balance carried forward 31st October, 1921 | | $6,356 37 |

SCHEDULE "35"

## THUNDER BAY SYSTEM

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

| Costs of Operation | | Revenue for period | |
|---|---|---|---|
| Power Purchased | $ 13,079 59 | Collected from City of Port Arthur at rate of $25.00 per Horse Power | $ 175,753 39 |
| Cost of operating and maintaining the Generating Plant, Transmission Lines and Stations; including the proportion of Administrative Expenses chargeable to the operation of this system | 45,420 32 | Receivable from Nipigon Fibre and Paper Company, Limited for power sold under contract | 42,037 57 |
| Interest on Capital Investment (as detailed below) | 177,999 88 | Total Revenue | $ 217,790 96 |
| | $ 236,499 79 | Portion of Interest deferred and collectible out of future revenue from the City of Port Arthur and other Power Customers on the System | 18,708 83 |
| | | | $ 236,499 79 |

| Details of Interest:— | |
|---|---|
| One-half of total interest at 5% per annum, on new Development, Lines and Stations for the broken period, 21st December 1920 to 31st May, 1921 in which both construction and operation were carried on (the remaining half of such interest being capitalized) | $ 56,602 61 |
| Interest at 5% per annum on the amount invested in the new Development, Lines and Stations (excepting the permanent dam which was under construction and not operating) for the period 1st June 1921 to 31st October 1921 | 116,007 67 |
| Interest at 4.55% per annum on capital cost of old Station and Line for year ending 31st October 1921 | 5,389 60 |
| | $ 177,999 88 |

Schedule "36"

## THUNDER BAY SYSTEM

Statement showing the costs of power purchased, operation, administration and interest (as detailed below); and the revenue received from the city of Port Arthur for power delivered at the interim rate of $25.00 per horse power and from the Nipigon Fibre and Paper Company, Limited, for power sold under contract in the year ending 31st October 1921; also the balance of interest account remaining to be collected out of future revenue from the city of Port Arthur and other power customers on the system, as at 31st October 1921

| Municipality or Company | Rates per H.P. charged during year | * Capital Cost of System as at 31st October, 1921 | Average Horse Power supplied | Cost of Power Purchased | Operating Maintenance & Administrative Expenses | Total cost of power purchased, Operation, and Administration | Revenue Received | Excess of Revenue over cost of power, operation and Administration | Interest (as detailed below) | Balance of Interest deferred and collectible out of future Revenue |
|---|---|---|---|---|---|---|---|---|---|---|
| Port Arthur | $25 00 | $6,466,158 12 | 7,030.2 | $13,079 59 | $45,420 32 | $58,499 91 | $175,753 39 | $ 159,291 05 | $ 177,999 88 | $18,708 83 |
| †Nipigon Fibre and Paper Company, Limited | 24 00 | | 3,503.1 | | | | 42,037 57 | | | |
| | | | | | | | $217,790 96 | | | |

† Operating May 1st to October 31st, 1921.

* Capital Cost as at 31st October 1921—

| | |
|---|---|
| New Development, Lines and Stations | $6,347,705 45 |
| Old Lines and Station | 118,452 67 |
| | 6,466,158 12 |

Details of Interest—

One-half of total interest, at 5% per annum, on new Development, Lines and Stations for the broken period, 21st December 1920 to 31st, May 1921, in which both construction and operation were carried on (the remaining half of such interest being capitalized) ..... $56,602 61

| | | |
|---|---|---|
| Interest at 5% per annum on the amount invested in the new Development, Lines and Stations(excepting the permanent dam which was under construction and not operating) for the period 1st June 1921 to 31st October 1921 | 116,007 67 | |
| Interest at 4.55% per annum on capital cost of old Station and Line for year ending 31st October 1921 | 5,389 60 | |
| | | $177,999 88 |

Schedule "37"

THUNDER BAY SYSTEM

Statement showing the net credit to the City of Port Arthur in respect of power supplied to it to 31st October 1920; interest added during the year and the total of such credits applied by the Commission in part payment of power bills owing by Port Arthur in the year ending 31st October 1921

| Municipality | Date Commenced Operating | Net Credit at 31st October 1920 | Interest at 4% per annum Credited during the year | Total | Applied in part payment of power bills owing |
|---|---|---|---|---|---|
| Port Arthur | Dec., 1910 | $28,578 18 | $1,143 13 | $29,721 31 | $29,721 31 |

Schedule "38"

THUNDER BAY SYSTEM

Statement showing the total sinking fund requirements of the City of Port Arthur to 31st October 1920; sinking fund payments made by it,
and the total of such sinking fund payments with interest allowed thereon to 31st October 1921

| Municipality | Sinking Fund Requirements | | Sinking Fund Paid | | Interest at 4% per annum allowed on Sinking Fund Payments | Total Sinking Fund payment and accumulated Interest to 31st Oct., 1921 |
|---|---|---|---|---|---|---|
| | Period Covered | Amount | Period Covered | Amount | | |
| Port Arthur | 10 years ending 31st Oct., 1920 | $17,437 40 | Full Period. | $17,437 40 | $3,827 46 | $21,264 86 |

NOTE—No Sinking Fund charged against operations in the year ending 31st October, 1921, for the following reasons—

1. The Commission are arranging for the sale to Port Arthur of the original line and station at the book values of 31st October, 1920.
2. The new Nipigon Development was under construction and incomplete up to 31st October, 1921.

Schedule "39."

THUNDER BAY SYSTEM.

RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER, 1921

| | |
|---|---|
| Total Provision for Renewal of (original) Station and lines to 31st October, 1920 | $39,723 42 |
| Deduct: Expenditures to 31st October, 1920 | 9 75 |
| | $39,713 67 |
| Added during year ending 31st October, 1921: | |
| Interest at 4% per annum on the balance to the credit of the account | 1,588 55 |
| Total | $41,302 22 |

Note:—No provision for renewals charged against operations in the year ending 31st October, 1921, for the following reasons:

1. Use of the original station and lines by the Commission discontinued 20th December, 1920, and it is proposed to sell this plant to Port Arthur at the book values of 31st October, 1920.
2. New Nipigon Development under construction and incomplete up to 31st October, 1921

Schedule "40."

THUNDER BAY SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER, 1921.

| | |
|---|---|
| Balance brought forward 31st October, 1920 | $4,254 48 |
| Added during the year ending 31st October, 1921: | |
| Interest at 4% per annum on the balance to the credit of the account | 170 18 |
| Total | $4,424 66 |

Schedule "41"

## SEVERN SYSTEM

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

| Costs of operation as provided for under Sections 6 C & 23 of the Act. | | |
|---|---|---|
| Power purchased from Eugenia & Wasdell Systems | | $ 18,781 86 |
| Cost of operating and maintaining the Generating Plant, Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of this System | | 71,218 95 |
| Interest on Capital Investment | | 62,716 23 |
| Provisions for Renewal of Generating Plant, Lines and Stations, etc | | 37,905 42 |
| Provisions for Contingencies: | | |
| By charges against Municipalities | $ 1,123 19 | |
| By charges against contracts with Private Companies, which purchase power | 237 03 | |
| By appropriating the net profit on power sold to Private Companies | 1,102 50 | 2,462 72 |
| Provision for Sinking Fund: | | |
| By charges against Municipalities | 16,026 69 | |
| By charges against contracts with Private Companies which purchase power | 3,019 35 | 19,046 04 |
| | | $ 212,131 22 |

| Revenue for Period | | |
|---|---|---|
| Collected from Municipalities | | $ 163,393 68 |
| Power sold to Private Companies | | 28,218 45 |
| | | $ 191,612 13 |
| Add amounts due by certain Municipalities being the difference between sums paid and the costs of power supplied to them in the period | $ 24,829 65 | |
| Deduct amounts collected from certain Municipalities in excess of the sums required to be paid by them for power supplied in the period | 4,310 56 | 20,519 09 |
| Revenue | | 212,131 22 |
| | | $ 212,131 22 |

Sched-

SEVERN

STATEMENT SHOWING THE AMOUNT TO BE PAID BY EACH MUNICIPALITY AS THE COST—UNDER BY THE COMMISSION FROM EACH MUNICIPALITY ON ACCOUNT OF SUCH COST—AND THE AMOUNT ANNUAL ADJUSTMENT) OF THE ACTUAL COST OF POWER

| Municipality | Interim Rates per Horse Power Collected by Commission during Year | | Share of Capital Cost of System on which Interest and Fixed Charges are payable | Average Horse Power Supplied in Year after Correction for Power Factor | Cost of Power Purchased from Eugenia and Wasdell Systems | Share of Operating | |
|---|---|---|---|---|---|---|---|
| | To Dec. 31, 1920 | To Oct. 31, 1921 | | | | Operating, Maintenance and Administrative Expenses | Interest |
| | $ c. | $ c. | $ c. | | $ c. | $ c. | $ c. |
| Alliston | 50 00 | 60 00 | 77,935 96 | 133.5 | 460 85 | 2,777 44 | 3,546 87 |
| Barrie | 29 00 | 29 00 | 167,852 52 | 788.6 | 2,722 29 | 10,213 64 | 7,632 80 |
| Beeton | 85 00 | 85 00 | 63,249 66 | 87.5 | 302 06 | 2,254 50 | 2,878 37 |
| Bradford | 75 00 | 75 00 | 51,871 65 | 53.0 | 182 97 | 2,000 13 | 2,350 52 |
| Coldwater | 50 00 | 60 00 | 18,905 10 | 67.9 | 234 39 | 1,171 64 | 856 21 |
| Collingwood | 28 00 | 36 00 | 255,568 92 | 859.0 | 2,965 30 | 15,398 49 | 11,623 49 |
| Cookstown | 60 00 | 60 00 | 25,626 45 | 57.5 | 198 49 | 1,221 63 | 1,149 81 |
| Creemore | 65 00 | 65 00 | 24,581 69 | 46.2 | 159 48 | 1,146 32 | 1,118 21 |
| Elmvale | 37 00 | 37 00 | 32,665 79 | 150.8 | 520 57 | 2,393 07 | 1,485 43 |
| Midland | 28 00 | 32 00 | 234,245 91 | 1,218.3 | 4,205 62 | 11,009 06 | 10,634 42 |
| Penetang | 32 00 | 30 00 | 150,634 94 | 759.5 | 2,621 82 | 7,350 75 | 6,839 06 |
| Port McNichol | 85 00 | 85 00 | 8,082 26 | 37.7 | 130 14 | 623 98 | 377 45 |
| Stayner | 40 00 | 40 00 | 33,088 63 | 115.5 | 398 71 | 2,010 99 | 1,504 86 |
| Thornton | 85 00 | 85 00 | 11,395 38 | 12.3 | 42 46 | 552 42 | 518 55 |
| Tottenham | 85 00 | 90 00 | 35,905 11 | 35.2 | 121 51 | 1,364 15 | 1,633 85 |
| Victoria Harbor | 50 00 | 45 00 | 13,947 41 | 47.0 | 162 24 | 823 46 | 622 97 |
| Waubaushene | 45 00 | 45 00 | 6,847 71 | 23.2 | 80 09 | 565 72 | 311 12 |
| Totals—Municipalities | | | 1,212,405 09 | 4,492.7 | 15,508 99 | 62,877 39 | 55,083 99 |
| Totals—Companies | | | 168,128 85 | 948.1 | 3,272 87 | 8,341 56 | 7,632 24 |
| Non-operating Capital | | | 26,313 30 | | | | |
| Grand Totals | | | 1,406,847 24 | 5,440.8 | 18,781 86 | 71,218 95 | 62,716 23 |

ule "42."

SYSTEM.

SECTION 23 OF THE ACT—OF POWER SUPPLIED TO IT BY THE COMMISSION—THE AMOUNT RECEIVED REMAINING TO BE CREDITED OR CHARGED TO EACH MUNICIPALITY UPON ASCERTAINMENT (BY SUPPLIED TO IT IN THE YEAR ENDING 31ST OCTOBER, 1921

| Costs and Fixed Charges | | | Total Cost of Power for Year as Provided to be Paid under Section 23 of Act | Amounts Paid to the Commission by each Municipality | Amounts Remaining to be Credited or Charged to Each Municipality upon Ascertainment of the Actual Cost of Power by Annual Adjustment | | Sinking Fund for the Years Mentioned hereunder Charged as Part of the Cost of Power in the year 1920–21 |
|---|---|---|---|---|---|---|---|
| Renewals | Contingencies | Sinking Fund | | | Credited | Charged | |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | |
| 2,143 71 | 33 37 | ..... | 8,962 24 | 7,737 34 | ..... | 1,224 90 | ..... |
| 4,613 23 | 197 15 | 1,899 73 | 27,278 84 | 22,870 11 | ..... | 4,408 73 | 1918–19 |
| 1,739 67 | 21 87 | ..... | 7,196 47 | 7,439 61 | 243 14 | ..... | ..... |
| 1,420 64 | 13 25 | ..... | 5,967 51 | 3,971 87 | ..... | 1,995 64 | ..... |
| 517 49 | 16 98 | 254 27 | 3,050 98 | 3,961 50 | 910 52 | ..... | 1918–19 |
| 7,025 19 | 214 75 | 5,576 21 | 42,803 43 | 29,404 77 | ..... | 13,398 66 | 1918–19 |
| 694 94 | 14 38 | ..... | 3,279 25 | 3,255 50 | ..... | 23 75 | ..... |
| 675 84 | 11 55 | 359 63 | 3,471 03 | 2,859 45 | ..... | 611 58 | 1917–18 |
| 897 79 | 37 70 | 419 15 | 5,753 71 | 5,577 94 | ..... | 175 77 | 1918–19 |
| 6,427 40 | 304 58 | 3,976 68 | 36,557 76 | 37,979 81 | 1,422 05 | ..... | 1918–19 |
| 4,133 50 | 189 88 | 2,705 56 | 23,840 57 | 23,129 58 | ..... | 710 99 | 1920–21 |
| 228 13 | 9 43 | 105 46 | 1,474 59 | 3,202 34 | 1,727 75 | ..... | 1917–18 |
| 909 53 | 28 88 | 488 93 | 5,341 90 | 4,620 66 | ..... | 721 24 | 1918–19 |
| 313 41 | 3 07 | ..... | 1,429 91 | 1,044 06 | ..... | 385 85 | ..... |
| 987 49 | 8 80 | ..... | 4,115 80 | 3,135 04 | ..... | 980 76 | ..... |
| 376 52 | 11 75 | 157 95 | 2,154 89 | 2,161 99 | 7 10 | ..... | 1917–18 |
| 188 04 | 5 80 | 83 12 | 1,233 89 | 1,042 11 | ..... | 191 78 | 1917–18 |
| 33,292 52 | 1,123 19 | 16,026 69 | 183,912 77 | 163,393 68 | 4,310 56 | 24,829 65 | ..... |
| 4,612 90 | 237 03 | 3,019 35 | 27,115 95 | 28,218 45 | * 1,102 50 | ..... | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 37,905 42 | 1,360 22 | 19,046 04 | 211,028 72 | 191,612 13 | ..... | ..... | ..... |

*Note:—Transferred to credit of Contingency Reserve.

Schedule "43"

SEVERN SYSTEM

Statement showing the net credit or charge to each municipality in respect of power supplied to it to 31st October, 1920—the cash receipts and payments thereon, and interest added during the year, also the net amount credited or charged to each municipality in respect of power supplied in the year ending 31st October 1921 and the accumulated amount standing as a credit or charge to each municipality at 31st October 1921

| Municipality | Date Commenced Operating | Net Credit or Charge at 31st October 1920 | | Cash Receipts and Payments on account of such credits and charges during the year | | Interest at 4% per annum added during the year | | Net amount credited or charged in respect of power supplied in the year ending 31st October 1921 | | Accumulated amount standing as a credit or charge on 31st October 1921 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Credit | Charge | Credited | Charged | Credited | Charged | Credited | Charged | Credit | Charge |
| Alliston | June, 1918 | | $6,468 46 | | | | $258 74 | | $1,224 90 | | $7,952 10 |
| Barrie | April, 1913 | $11,823 78 | | | $12,050 00 | $433 54 | | | 4,408 73 | | 4,201 41 |
| Beeton | Aug., 1918 | | 4,324 94 | | | | 173 00 | $243 14 | | | 4,254 80 |
| Bradford | Oct., 1918 | | 6,225 98 | | | | 249 04 | | 1,995 64 | | 8,470 66 |
| Coldwater | Mar., 1913 | | 2,647 13 | | | | 105 88 | 910 52 | | | 1,842 49 |
| Collingwood | Mar., 1913 | 5,602 29 | | | | 224 09 | | | 13,398 66 | | 7,572 28 |
| Cookstown | May, 1918 | | 1,599 76 | | | | 63 99 | | 23 75 | | 1,687 50 |
| Creemore | Nov., 1914 | 2,068 98 | | | 73 09 | 82 03 | | | 611 58 | $1,466 34 | |
| Elmvale | June, 1913 | 672 37 | | | | 26 89 | | | 175 77 | 523 49 | |
| Midland (no capital invested prior to 1914) | July, 1911 | | 13,350 66 | | | | 534 03 | 1,422 05 | | | 12,462 64 |
| Penetang | July, 1911 | 3,174 99 | | | 3,174 99 | 74 08 | | | 710 99 | | 636 91 |
| Port McNichol | Jan., 1915 | | 1,438 71 | | | | 57 55 | 1,727 75 | | 231 49 | |
| Stayner | Oct., 1913 | 160 73 | | | 160 73 | 2 68 | | | 721 24 | | 718 56 |
| Thornton | Nov., 1918 | | 1,229 37 | | | | 49 17 | | 385 85 | | 1,664 39 |
| Tottenham | Oct., 1918 | | 3,403 08 | | | | 136 12 | | 980 76 | | 4,519 96 |
| Victoria Harbor | July, 1914 | 458 77 | | | | 18 35 | | 7 10 | | 484 22 | |
| Waubaushene | Dec., 1914 | | 25 63 | 25 63 | | | | | 191 78 | | 191 78 |
| | | $23,961 91 | $40,713 72 | $25 63 | $15,458 81 | $861 66 | $1,627 52 | $4,310 56 | $24,829 65 | $2,705 54 | $56,175 48 |

Sched-

SEVERN

STATEMENT SHOWING THE TOTAL SINKING FUND REQUIREMENTS TO BE MET BY EACH BY THE COMMISSION UNDER SECTION 23 OF THE ACT—SINKING FUND PAYMENTS MADE TOTAL OF SUCH SINKING FUND PAYMENTS INCLUDING INTEREST ALLOWED THEREON TO

| Municipality | Total Sinking Fund Requirements Chargeable to the Municipality under the Act | | Sinking Fund Requirements which has been | |
|---|---|---|---|---|
| | (a) For Period of | (b) Amount | (a) For Period of | |
| | | $ c. | | |
| Alliston | 4 years ending 31 Oct., 1921 | 4,466 91 | 4 years ending 31 Oct., 1921 | |
| Barrie | 5 " " | 10,080 34 | 2 " " | |
| Beeton | 4 " " | 3,875 07 | 4 " " | |
| Bradford | 4 " " | 2,835 25 | 4 " " | |
| Coldwater | 5 " " | 1,304 27 | 2 " " | |
| Collingwood | 5 " " | 24,840 71 | 2 " " | |
| Cookstown | 4 " " | 1,599 66 | 4 " " | |
| Creemore | 5 " " | 2,012 62 | 3 " " | |
| Elmvale | 5 " " | 2,115 55 | 2 " " | |
| Midland | 5 " " | 16,638 25 | 2 " " | |
| Penetang | 5 " " | 10,078 13 | | |
| Port McNichol | 5 " " | 646 36 | 3 " " | |
| Stayner | 5 " " | 2,186 68 | 2 " " | |
| Thornton | 3 " " | 572 72 | 3 " " | |
| Tottenham | 4 " " | 1,897 44 | 4 " " | |
| Victoria Harbor | 5 " " | 993 77 | 3 " " | |
| Waubaushene | 5 " " | 507 95 | 3 " " | |
| Totals—Municipalities | | 86,651 68 | | |
| Totals—Companies (from commencement of operations) | | 14,979 29 | | |
| Grand Totals | | 101,630 97 | | |

ule "44"

SYSTEM.

MUNICIPALITY SINKING FUND REQUIREMENTS THE PAYMENT OF WHICH HAS BEEN DEFERRED BY CERTAIN MUNICIPALITIES WHICH HAVE BEEN OPERATING MORE THAN FIVE YEARS—AND THE 31ST OCTOBER 1921

| the Payment of Deferred | Sinking Fund Requirements Paid (or Charged) as Part of the Cost of Power | | Interest at 4% per Annum Allowed on Sinking Fund Requirements which have been Paid | Total Sinking Fund Payments and Accumulated Interest to the Credit of the Municipality on 31st October 1921 |
|---|---|---|---|---|
| (b) Amount | (a) For Period of | (b) Amount | | |
| $ c. | | $ c. | $ c. | $ c. |
| 4,466 91 | ..... | ..... | ..... | ..... |
| 5,495 17 | 3 years ending 31 Oct., 1919 | 4,585 17 | 161 82 | 4,746 99 |
| 3,875 07 | ..... | ..... | ..... | ..... |
| 2,835 25 | ..... | ..... | ..... | ..... |
| 633 23 | 3 " " | 671 04 | 25 51 | 696 55 |
| 10,410 17 | 3 " " | 14,430 54 | 515 42 | 14,945 96 |
| 1,599 66 | ..... | ..... | ..... | ..... |
| 1,258 87 | 2 years ending 31 Oct., 1918 | 753 75 | 15 77 | 769 52 |
| 1,117 15 | 3 years ending 31 Oct., 1919 | 998 40 | 32 52 | 1030 92 |
| 7,960 10 | 3 " " | 8,678 15 | 265 37 | 8,943 52 |
| ..... | 5 years ending 31 Oct., 1921 | 10,078 13 | 643 34 | 10,721 47 |
| 440 29 | 2 years ending 31 Oct., 1918 | 206 07 | 4 02 | 210 09 |
| 1,152 42 | 3 years ending 31 Oct., 1919 | 1,034 26 | 31 15 | 1,065 41 |
| 572 72 | ..... | ..... | ..... | ..... |
| 1,897 44 | ..... | ..... | ..... | ..... |
| 683 60 | 2 years ending 31 Oct., 1918 | 310 17 | 6 09 | 316 26 |
| 343 42 | 2 " " | 164 53 | 3 25 | 167 78 |
| 44,741 47 | | 41,910 21 | 1,704 26 | 43,614 47 |
| | (From commencement of operations) | 14,979 29 | 1,367 46 | 16,346 75 |
| 44,741 47 | | 56,889 50 | 3,071 72 | 59,961 22 |

Schedule "45"

SEVERN SYSTEM.

RESERVE FOR RENEWALS ACCOUNT, 31ST OCTOBER, 1921

| | | |
|---|---|---|
| Total provision for Renewals to 31st October 1920 | | $189,846 80 |
| Deduct expenditures to 31st October 1920 | | 4,549 78 |
| Balance brought forward 31st October, 1920 | | $185,297 02 |
| Added during the year ending 31st October, 1921: | | |
| Amounts charged to Municipalities as part of the Cost of Power delivered to them | $33,292 52 | |
| Provision against equipment employed in respect of contracts with Sundry Companies | 4,612 90 | |
| Interest at 4% per annum on monthly balances to the credit of the account | 7,411 88 | |
| Renewals reserve provided on second hand equipment purchased | 84 00 | |
| | | 45,401 30 |
| | | $230,698 32 |
| Expenditures during the year ending 31st October 1921 | | 3,351 11 |
| Balance carried forward 31st October 1921 | | $227,347 21 |

Schedule "46"

SEVERN SYSTEM

RESERVE FOR CONTINGENCIES ACCOUNT, 31ST OCTOBER, 1921

| | | |
|---|---|---|
| Balance brought forward 31st October, 1920 | | $5,674 94 |
| Added during the year ending 31st October 1921: | | |
| Amounts charged to Municipalities as part of the Cost of Power delivered to them | $1,123 19 | |
| Provision against equipment employed in respect of contracts with Sundry Companies | 237 03 | |
| Net profits from contracts with Sundry Power Customers | 1,102 50 | |
| Interest at 4% per annum on monthly balances to the credit of the account | 227 00 | |
| | | 2,689 72 |
| | | $8,364 66 |
| Expenditures during the year ending 31st October 1921 | | 1,236 58 |
| Balance carried forward 31st October 1921 | | $7,128 08 |

Schedule "47"

## ST. LAWRENCE SYSTEM

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

| Costs of operation as provided for under Sections 6C & 23 of the Act: | | |
|---|---|---|
| Power Purchased | | $ 46,441 52 |
| Costs of operating and maintaining the Generating Plant, Transmission Lines, Stations etc., including the proportion of Administrative Expenses chargeable to the operation of this System | | 22,818 50 |
| Interest on Capital Investment | | 31,760 35 |
| Provision for Renewal of Lines, Stations, etc | | 20,940 89 |
| Provision for Contingencies— | | |
| By charges against Municipalities | $ 418 59 | |
| By charges against contracts with Private Companies | 241 31 | |
| | | 659 90 |
| Provision for Sinking Fund— | | |
| By certain Municipalities which were charged therewith upon the expiry of their five year exemption period. | 7,809 61 | |
| By charges against contracts with Private Companies which purchased power | 2,562 63 | 10,372 24 |
| | | $ 132,993 13 |

| Revenue for Period | | |
|---|---|---|
| Collected from Municipalities | | $ 98,339 84 |
| Power sold to Private Companies | | 32,966 30 |
| | | $ 131,306 14 |
| Add—Amounts due by certain Municipalities, being the difference between sums paid and the Costs of Power supplied to them in the year | $ 7,993 97 | |
| Deduct—Amounts collected from certain Municipalities in excess of the sums required to be paid by them for power supplied in the year | 6,306 98 | |
| | | 1,686 99 |
| Revenue | | $ 132,993 13 |

Sched-

ST. LAWRENCE

STATEMENT SHOWING THE AMOUNT TO BE PAID BY EACH MUNICIPALITY AS THE COST—UNDER BY THE COMMISSION FROM EACH MUNICIPALITY ON ACCOUNT OF SUCH COST—AND THE AMOUNT ANNUAL ADJUSTMENT) OF THE ACTUAL COST OF POWER

| Municipality | Interim Rates per Horse Power Collected by Commission during Year | | Share of Capital Cost of System on which Interest and Fixed Charges are payable | Average Horse Power Supplied in Year after Correction for Power Factor | Cost of Power to Commission | Share of Operating | |
|---|---|---|---|---|---|---|---|
| | To Dec. 31, 1920 | To Oct. 31, 1921 | | | | Operating, Maintenance and Administrative Expenses | Interest |
| | $ c. | $ c. | $ c. | | $ c. | $ c. | $ c. |
| Alexandria | 65 00 | 65 00 | 113,824 97 | 96.2 | 1,692 61 | 2,443 74 | 3,184 01 |
| Apple Hill | 60 00 | 60 00 | 6,329 44 | 5.7 | 100 29 | 342 49 | 158 45 |
| Brockville | 45 19 | 55 00 | 285,809 81 | 1,073.9 | 18,894 97 | 8,362 02 | 12,771 81 |
| Chesterville | 76 73 | 85 00 | 68,737 69 | 150.9 | 2,655 04 | 2,211 73 | 3,094 92 |
| Lancaster | 97 00 | 97 00 | 41,877 46 | 6.1 | 107 33 | 640 25 | 764 26 |
| Martintown | 54 00 | 54 00 | 5,487 23 | 3.4 | 59 82 | 259 68 | 87 47 |
| Maxville | 86 00 | 86 00 | 39,693 55 | 19.6 | 344 86 | 1,133 77 | 1,088 73 |
| Prescott | 44 93 | 55 00 | 53,750 28 | 216.1 | 3,802 22 | 1,779 47 | 2,398 87 |
| Williamsburg | 50 00 | 73 89 | 6,293 86 | 11.5 | 202 33 | 598 44 | 256 40 |
| Winchester | 69 84 | 85 00 | 32,908 12 | 90.9 | 1,599 36 | 1,202 42 | 1,477 66 |
| Totals—Municipalities | | | 654,712 41 | 1,674.3 | 29,458 83 | 18,974 01 | 25,282 58 |
| Totals—Companies | | | 154,814 04 | 965.2 | 15,982 42 | 3,844 49 | 6,477 77 |
| Non-operating Capital | | | 31,537 75 | | | | |
| Grand Totals | | | 841,064 20 | | 46,441 25 | 22,818 50 | 31,760 35 |

ule "48."

SYSTEM.

SECTION 23 OF THE ACT—OF POWER SUPPLIED TO IT BY THE COMMISSION—THE AMOUNT RECEIVED REMAINING TO BE CREDITED OR CHARGED TO EACH MUNICIPALITY UPON ASCERTAINMENT (BY SUPPLIED TO IT IN THE YEAR ENDING 31ST OCTOBER, 1921

| Costs and Fixed Charges | | | Loss from Sale of Power to Companies charged to Municipalities in proportion to their Maintenance Costs | Total Cost of Power for Year as provided to be Paid under Section 23 of Act | Amounts Paid to the Commission by each Municipality | Amounts Remaining to be Credited or Charged to Each Municipality upon Ascertainment of the Actual Cost of Power by Annual Adjustment | | Sinking Fund for the years Mentioned hereunder Charged as Part of the Cost of Power in the Year 1920–21 |
|---|---|---|---|---|---|---|---|---|
| Renewals | Contingencies | Sinking Fund | | | | Credited | Charged | |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | |
| 2,099 35 | 24 05 | ..... | 168 52 | 9,612 | 286,122 27 | ..... | 3,490 01 | ..... |
| 104 47 | 1 43 | ..... | 18 83 | 725 96 | 327 50 | ..... | 398 46 | ..... |
| 8,420 97 | 268 46 | 4,970 18 | 656 94 | 54,345 35 | 57,154 72 | 2,809 37 | ..... | 1919–20 |
| 2,040 61 | 37 73 | 1,224 36 | 173 10 | 11,437 49 | 12,668 95 | 1,231 46 | ..... | 1920–21 |
| 503 91 | 1 53 | ..... | 42 27 | 2,059 55 | 594 92 | ..... | 1,464 63 | ..... |
| 57 67 | 85 | ..... | 12 22 | 477 71 | 181 80 | ..... | 295 91 | ..... |
| 717 85 | 4 90 | ..... | 80 37 | 3,370 48 | 1,591 65 | ..... | 1,778 83 | ..... |
| 1,581 67 | 54 03 | 949 01 | 131 30 | 10,696 57 | 11,444 33 | 747 76 | ..... | 1920–21 |
| 169 05 | 2 88 | 81 49 | 40 56 | 1,351 15 | 785 02 | ..... | 566 13 | 1919–20 |
| 974 28 | 22 73 | 584 57 | 89 27 | 5,950 29 | 7,468 68 | 1,518 39 | ..... | 1920–21 |
| 16,669 83 | 418 59 | 7,809 61 | 1,413 38 | 100,026 83 | 98,339 84 | 6,306 98 | 7,993 97 | ..... |
| 4,271 06 | 241 31 | 2,562 63 | (1,413 38) | 32,966 30 | 32,966 30 | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 20,940 89 | 659 90 | 10,372 24 | ..... | 132,993 13 | 131,306 14 | ..... | ..... | ..... |

Schedule "49"

ST, LAWRENCE SYSTEM

Statement showing the net charge to each municipality in respect of power supplied to it to 31st October, 1920, the cash receipts, adjustments made and interest added during the year, also the net amount credited or charged to each municipality in respect of power supplied in the year ending 31st. October, 1921 and the accumulated amount standing as a charge to each municipality at 31st October 1921.

| Municipality | Date Commenced Operating | Net Charge at 31st October 1920 | Amounts Credited upon adjustment of Renewals Reserve | Cash Receipts on account of such charges during the year | Interest at 4% per annum added during the year | Net amount credited or charged in respect of power supplied in the year ending 31st October 1921 | | Accumulated amount standing as a charge on 31st October 1921 |
|---|---|---|---|---|---|---|---|---|
| | | | Credited | Credited | Charged | Credited | Charged | Charge |
| Alexandria | Jan., 1921 | | | | | | $3,490 01 | $3,490 01 |
| Apple Hill | April, 1921 | | | | | | 398 46 | 398 46 |
| Brockville | April, 1915 | $14,321 99 | $7,724 44 | | $263 90 | $2,809 37 | | 4,052 08 |
| Chesterville | March, 1914 | 8,897 63 | 3,272 87 | | 224 99 | 1,231 46 | | 4,618 29 |
| Lancaster | May, 1921 | | | | | | 1,464 63 | 1,464 63 |
| Martintown | May, 1921 | | | | | | 295 91 | 295 91 |
| Maxville | Feb., 1921 | | | | | | 1,778 83 | 1,778 83 |
| Prescott | Dec., 1913 | 4,165 32 | 2,902 35 | | 50 52 | 747 76 | | 565 73 |
| Williamsburg | April, 1915 | 1,547 94 | 294 70 | $1,253 24 | | | 566 13 | 566 13 |
| Winchester | Jan., 1914 | 5,337 33 | 2,161 59 | 368 87 | 117 19 | 1,518 39 | | 1,405 67 |
| Totals | | $34,270 21 | $16,355 95 | $1,622 11 | $656 60 | $6,306 98 | $7,993 97 | $18,635 74 |

Sched-

ST. LAWRENCE

STATEMENT SHOWING THE TOTAL SINKING FUND REQUIREMENTS TO BE MET BY EACH BY THE COMMISSION UNDER SECTION 23 OF THE ACT— SINKING FUND PAYMENTS MADE TOTAL OF SUCH SINKING FUND PAYMENTS, INCLUDING INTEREST ALLOWED THEREON TO

| Municipality | Total Sinking Fund Requirements Chargeable to the Municipality under the Act | | | | Sinking Fund Requirements which has been | | |
|---|---|---|---|---|---|---|---|
| | (a) For Period of | | | (b) Amount | (a) For Period of | | |
| | | | | $ c. | | | |
| Alexandria | 1 year | ending 31 | Oct., 1921 | 1,259 61 | 1 year | ending 31 | Oct., 1921 |
| Apple Hill | 1 | " | " | 62 68 | 1 | " | " |
| Brockville | 2 | " | " | 10,022 76 | 1 | " | " |
| Chesterville | 2 | " | " | 2,456 36 | | | |
| Lancaster | 1 | " | " | 302 35 | 1 | " | " |
| Martintown | 1 | " | " | 34 60 | 1 | " | " |
| Maxville | 1 | " | " | 430 71 | 1 | " | " |
| Prescott | 2 | " | " | 1,879 01 | | | |
| Williamsburg | 2 | " | " | 182 92 | 1 | " | " |
| Winchester | 2 | " | " | 1,145 33 | | | |
| Totals—Municipalities | | | | 17,776 33 | | | |
| Totals—Companies (from commencement of operations) | | | | 4,479 54 | | | |
| Grand Totals | | | | 22,255 87 | | | |

ule "50."

SYSTEM.

MUNICIPALITY—SINKING FUND REQUIREMENTS THE PAYMENT OF WHICH HAS BEEN DEFERRED BY CERTAIN MUNICIPALITIES WHO HAVE BEEN OPERATING MORE THAN FIVE YEARS, AND THE 31ST OCTOBER 1921

| the Payment of Deferred | Sinking Fund Requirements Paid (or Charged) as Part of the Cost of Power | | Interest at 4% per Annum Allowed on Sinking Fund Requirements which have been Paid | Total Sinking Fund Payments and Accumulated Interest to the Credit of the Municipality on 31st October 1921 |
|---|---|---|---|---|
| (b) Amount | (a) For Period of | (b) Amount | | |
| $ c. | | $ c. | $ c. | $ c. |
| 1,259 61 | ..... | ..... | ..... | ..... |
| 62 68 | ..... | ..... | ..... | ..... |
| 5,052 58 | 1 year ending 31 Oct., 1920 | 4,970 18 | ..... | 4,970 18 |
| ..... | 2 years ending 31 Oct., 1921 | 2,456 36 | 49 28 | 2,505 64 |
| 302 35 | ..... | ..... | ..... | ..... |
| 34 60 | ..... | ..... | ..... | ..... |
| 430 71 | ..... | ..... | ..... | ..... |
| ..... | 2 years ending 31 Oct., 1921 | 1,879 01 | 37 20 | 1,916 21 |
| 101 43 | 1 year ending 31 Oct., 1920 | 81 49 | ..... | 81 49 |
| ..... | 2 years ending 31 Oct., 1921 | 1,145 33 | 22 43 | 1,167 76 |
| 7,243 96 | | 10,532 37 | 108 91 | 10,641 28 |
| | (from commencement of operations)..... | 4,479 54 | 76 68 | 4,556 22 |
| 7,243 96 | | 15,011 91 | 185 59 | 15,197 50 |

Schedule "51."

ST. LAWRENCE SYSTEM.

RESERVE FOR RENEWALS ACCOUNT, 31ST OCTOBER, 1921

| | | |
|---|---|---|
| Total provision for Renewals to 31st October, 1920 | $70,820 40 | |
| Less reduction upon adjustment of Renewal Rates | 17,709 88 | |
| | | $53,110 52 |
| Deduct expenditures to 31st October, 1920 | | 1,909 73 |
| Balance brought forward 31st October, 1920 | | 51,200 79 |
| Added during the year ending 31st October 1921: | | |
| Amounts charged to Municipalities as part of the Cost of Power delivered to them | 16,669 83 | |
| Provision against equipment employed in respect of contracts with Private Companies | 4,271 06 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 2,048 03 | |
| Renewal Reserve provided on second hand equipment purchased from other Systems | 2,962 57 | |
| | | 25,951 49 |
| | | 77,152 28 |
| Expenditures during the year ending 31st October 1921 | | 792 91 |
| Balance carried forward 31st October 1921 | | $76,359 37 |

Schedule "52."

ST. LAWRENCE SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT, 31ST OCTOBER, 1921

| | | |
|---|---|---|
| Total provision for Contingencies to 31st October 1920 | | $1,092 67 |
| Add: Adjustment (upon reduction of renewal rates) of loss to 31st October 1920 on power sold to Private Companies | | 1,353 93 |
| Balance brought forward 31st October 1920 | | 2,446 60 |
| Added during the year ending 31st October 1921— | | |
| Amount charged to Municipalities as part of the Cost of Power delivered to them | $418 59 | |
| Provision against equipment employed in respect of contracts with Private Companies ($1,000.00 & 241.31) | 1,241 31 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 97 86 | |
| | | 1,757 76 |
| | | 4,204 36 |
| Deduct— | | |
| Expenditures during the year ending 31st October, 1921 | | 831 71 |
| Balance carried forward 31st October 1921 | | $3,372 65 |

Schedule "53"

## ST. LAWRENCE RURAL LINES

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

| | | | | |
|---|---|---|---|---|
| Interest on Capital Investment | $540 83 | REVENUE: | | |
| Provision for Renewals | 10 12 | Interest, Renewals and Sinking Fund Collected | $811 03 | |
| Provision for Sinking Fund | 195 11 | | $811 03 | |
| | $746 06 | | | |
| | | Surplus | | $64 97 |

Statement showing interest, renewals and sinking fund charges for year ending 31st October, 1921

| Operated by | Capital Cost | Interest | Renewals | Sinking Fund | Total Interest and Fixed Charges | Revenue from Municipalities | Net Surplus for year |
|---|---|---|---|---|---|---|---|
| Brockville | $10,586 50 | $529 33 | ..... | $190 56 | $719 89 | $719 89 | ..... |
| Lines Operated by the Commission: | | | | | | | |
| Chesterville District | 505 78 | 11 50 | $10 12 | 4 55 | 26 17 | 91 14 | $64 97 |
| Non-Operating Capital | 2,037 05 | ..... | ..... | ..... | ..... | ..... | ..... |
| Totals | $13,129 33 | $540 83 | $10 12 | $195 11 | $746 06 | $811 03 | $64 97 |

Schedule "54"

## WASDELL SYSTEM

Operating Account for year ending 31st October, 1921

| Costs of Operation as provided for under Sections 6 C & 23 of the Act: | | |
|---|---|---|
| Cost of operating and maintaining the Generating Plant, Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of this System | | $ 15,369 03 |
| Interest on Capital Investment | | 14,672 10 |
| Provision for Renewal of Generating Plant, Lines and Stations, etc | | 6,449 28 |
| Provision for Contingencies | | 240 64 |
| Provision for Sinking Fund: | | |
| By charges against Municipalities | $ 2,529 75 | |
| By charges against contracts with private Companies which purchased power | 3,131 38 | 5,661 13 |
| | | $ 42,392 18 |

| Revenue for Period | | |
|---|---|---|
| Collected from Municipalities | | $ 23,774 07 |
| Power sold to Private Companies and to Severn System | | 20,803 60 |
| | | $ 44,577 67 |
| Add amount due by one Municipality, being the difference between the sum paid and the cost of power supplied to it in the period | $ 180 96 | |
| Deduct amounts collected from certain Municipalities in excess of the sums required to be paid by them for power supplied in the period | 2,366 45 | 2,185 49 |
| Revenue | | $ 42,392 18 |
| | | $ 42,392 18 |

Sched-

WASDELL

STATEMENT SHOWING THE AMOUNT TO BE PAID BY EACH MUNICIPALITY AS THE COST—UNDER BY THE COMMISSION FROM EACH MUNICIPALITY ON ACCOUNT OF SUCH COST—AND THE AMOUNT ANNUAL ADJUSTMENT) OF THE ACTUAL COST OF POWER

| Municipality | Interim Rates per Horse Power Collected by Commission during Year | | Share of Capital Cost of System on which Interest and Fixed Charges are payable | Average Horse Power Supplied in Year after Correction for Power Factor | Share of Operating Costs and | | |
|---|---|---|---|---|---|---|---|
| | To Dec. 31, 1920 | To Oct. 31, 1921 | | | Operating, Maintenance and Administrative Expenses | Interest | Renewals |
| | $ c. | $ c. | $ c. | | $ c. | $ c. | $ c. |
| Beaverton | 55 00 | 60 00 | 33,128 70 | 107.4 | 2,104 95 | 1,491 91 | 655 78 |
| Brechin | 85 00 | 90 00 | 23,570 97 | 39.0 | 948 28 | 1,066 87 | 468 95 |
| Cannington | 65 00 | 65 00 | 27,686 80 | 73.8 | 1,411 55 | 1,259 76 | 553 74 |
| Kirkfield | 45 00 | 60 00 | 7,960 70 | 13.9 | 362 67 | 362 04 | 159 14 |
| Sunderland | 85 00 | 85 00 | 27,955 40 | 49.5 | 970 87 | 1,271 97 | 559 11 |
| Woodville | 80 00 | 80 00 | 28,662 35 | 57.2 | 1,133 54 | 1,304 14 | 573 25 |
| Totals—Municipalities | | | 148,964 92 | 340.8 | 6,931 86 | 6,756 69 | 2,969 97 |
| Totals—Companies and Severn Sys. | | | 174,018 15 | 621.7 | 8,437 17 | 7,915 41 | 3,479 31 |
| Grand Totals | | | 322,983 07 | 962.5 | 15,369 03 | 14,672 10 | 6,449 28 |

ule "55."

SYSTEM.

SECTION 23 OF THE ACT—OF POWER SUPPLIED TO IT BY THE COMMISSION—THE AMOUNT RECEIVED REMAINING TO BE CREDITED OR CHARGED TO EACH MUNICIPALITY UPON ASCERTAINMENT (BY SUPPLIED TO IT IN THE YEAR ENDING 31ST OCTOBER, 1921

| Fixed Charges | | Loss from Sale of Power to Companies Charged to Municipalities in proportion to their Maintenance Costs | Total Cost of Power for Year as Provided to be Paid under Section 23 of Act | Amounts Paid to the Commission by each Municipality | Amounts Remaining to be Credited or Charged to Each Municipality upon Ascertainment of the Actual Cost of Power by Annual Adjustment | | Sinking Fund for the Years Mentioned hereunder Charged as Part of the Cost of Power in the Year 1920-21 |
|---|---|---|---|---|---|---|---|
| Contingencies | Sinking Fund | | | | Credited | Charged | |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | |
| 26 85 | 590 21 | 716 38 | 5,586 08 | 6,071 70 | 485 62 | ..... | 1920–21 |
| 9 75 | 422 06 | 321 81 | 3,237 72 | 3,324 81 | 87 09 | ..... | 1920–21 |
| 18 45 | 498 36 | 472 88 | 4,214 74 | 4,796 95 | 582 21 | ..... | 1920–21 |
| 3 48 | ..... | 94 75 | 982 08 | 801 12 | ..... | 180 96 | ..... |
| 12 38 | 503 20 | 331 97 | 3,649 50 | 4,203 81 | 554 31 | ..... | 1920–21 |
| 14 30 | 515 92 | 377 31 | 3,918 46 | 4,575 68 | 657 22 | ..... | 1920–21 |
| 85 21 | 2,529 75 | 2,315 10 | 21,588 58 | 23,774 07 | 2,366 45 | 180 96 | ..... |
| 155 43 | 3,131 38 | (2,315 10) | 20,803 60 | 20,803 60 | ..... | ..... | ..... |
| 240 64 | 5,661 13 | ..... | 42,392 18 | 44,577 67 | ..... | ..... | ..... |

Schedule "56"

## WASDELL SYSTEM

Statement showing the net charge to each municipality in respect of power supplied to it to 31st October 1920—interest added during the year, also the net amount credited or charged to each municipality in respect of power supplied in the year ending 31st October 1921 and the accumulated amount standing as a charge to each municipality at 31st October 1921

| Municipality | Date Commenced Operating | Net charge at 31st Oct., 1920 | Interest at 4% per annum added during the year | Net amount credited or charged in respect of power supplied in the year ending 31st October 1921 | | Accumulated amount standing as a charge on 31st October 1921 |
|---|---|---|---|---|---|---|
| | | | Charged | Credited | Charged | Charge |
| Beaverton | Nov., 1914 | $5,036 16 | $201 45 | $485 62 | ..... | $4,751 99 |
| Brechin | Jan., 1915 | 3,622 39 | 144 89 | 87 09 | ..... | 3,680 19 |
| Cannington | Nov., 1914 | 4,065 25 | 162 61 | 582 21 | ..... | 3,645 65 |
| Kirkfield | June 1920 | 121 21 | 4 85 | ..... | $180 96 | 307 02 |
| Sunderland | Nov., 1914 | 3,982 47 | 159 30 | 554 31 | ..... | 3,587 46 |
| Woodville | Nov., 1914 | 3,656 06 | 146 24 | 657 22 | ..... | 3,145 08 |
| Totals | ..... | $20,483 54 | $819 34 | $2,366 45 | $180 96 | $19,117 39 |

Sched-

WASDELL

STATEMENT SHOWING THE TOTAL SINKING FUND REQUIREMENTS TO BE MET BY EACH BY THE COMMISSION UNDER SECTION 23 OF THE ACT—SINKING FUND PAYMENTS MADE TOTAL OF THE SINKING FUND PAYMENTS INCLUDING

| Municipality | Total Sinking Fund Requirements Chargeable to the Municipality under the Act | | Sinking Fund Requirements which has been |
|---|---|---|---|
| | (a) For Period of | (b) Amount | (a) For Period of |
| | | $ c. | |
| Beaverton | 2 years ending 31 Oct., 1921 | 1,227 42 | |
| Brechin | 2 " " | 840 76 | |
| Cannington | 2 " " | 1,096 53 | |
| Kirkfield | 2 " " | 191 22 | 2 years ending 31 Oct., 1921 |
| Sunderland | 2 " " | 1,022 45 | |
| Woodville | 2 " " | 998 86 | |
| Totals—Municipalities | | 5,377 24 | |
| Totals—Companies (From commencement of operations) | | 5,771 63 | (Nil) |
| Grand Totals | | 11,148 87 | |

ule "57."

SYSTEM.

MUNICIPALITY—SINKING FUND REQUIREMENTS THE PAYMENT OF WHICH HAS BEEN DEFERRED BY CERTAIN MUNICIPALITIES WHO HAVE BEEN OPERATING MORE THAN FIVE YEARS—AND THE INTEREST ALLOWED THEREON TO 31ST OCTOBER, 1921.

| the Payment of Deferred | Sinking Fund Requirements Paid (or Charged) as Part of the Cost of Power | | Interest at 4% per Annum Allowed on Sinking Fund Requirements which have been Paid | Total Sinking Fund Payments to the Credit of the Municipality on 31st October 1921 |
|---|---|---|---|---|
| (b) Amount | (a) For Period of | (b) Amount | | |
| $ c. | | $ c. | $ c. | $ c |
| ..... | 2 years ending 31 Oct., 1921 | 1,227 42 | 25 49 | 1,252 91 |
| ..... | 2 " " | 840 76 | 16 75 | 857 51 |
| ..... | 2 " " | 1,096 53 | 23 93 | 1,120 46 |
| 191 22 | ..... | ..... | ..... | ..... |
| ..... | 2 " " | 1,022 45 | 20 77 | 1,043 22 |
| ..... | 2 " " | 998 86 | 19 31 | 1,018 17 |
| 191 22 | | 5,186 02 | 106 25 | 5,292 27 |
| ..... | (From commencement of operations)..... | 5,771 63 | 105 61 | 5,877 24 |
| 191 22 | | 10,957 65 | 211 86 | 11,169 51 |

Schedule "58."

WASDELL SYSTEM.

RESERVE FOR RENEWALS ACCOUNT, 31ST OCTOBER, 1921

| | | |
|---|---|---|
| Total provision for renewals to 31st October, 1920 | | $34,416 69 |
| Deduct: Expenditures to 31st October 1920 | | 3,143 18 |
| Balance brought forward 31st October, 1920 | | $31,273 51 |
| Added during the year ending 31st October 1921: Amounts charged to Municipalities as part of the Cost of Power delivered to them | $2,969 97 | |
| Provision against equipment employed in respect of Severn System and Companies | 3,479 31 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 1,250 94 | 7,700 22 |
| Balance carried forward 31st October, 1921 | | $38,973 73 |

Schedule "59."

WASDELL SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT, 31ST OCTOBER 1921

| | | |
|---|---|---|
| Balance brought forward 31st October, 1920 | | Nil |
| Amounts charged to Municipalities as part of the Cost of Power delivered to them | $85 21 | |
| Provision against equipment employed in respect of contracts with Severn System and Companies | 155 43 | $240 64 |
| Balance carried forward 31st October, 1921 | | $240 64 |

Schedule "60"

## WASDELL RURAL LINES

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

| | | | |
|---|---|---|---|
| Interest on Capital Investment | $743 60 | REVENUE: | |
| Provision for Sinking Fund | 219 65 | Interest and Sinking Fund collected from the Municipalities which operate the lines... | $963 25 |
| | $963 25 | | $963 25 |

Statement showing interest and sinking fund charges on each line for the year ending 31st October 1921

| Operated by | Capital Cost | Interest | Sinking Fund | Total Interest and Sinking Fund Charges | Revenue from Municipalities |
|---|---|---|---|---|---|
| Beaverton | $5,495 85 | $317 14 | $92 08 | $409 22 | $409 22 |
| Brechin | 613 25 | 38 02 | 11 04 | 49 06 | 49 06 |
| Sunderland (Brock Township) | 3,541 89 | 225 03 | 67 51 | 292 54 | 292 54 |
| Woodville | 2,748 16 | 163 41 | 49 02 | 212 43 | 212 43 |
| | $12,399 15 | $743 60 | $219 65 | $963 25 | $963 25 |

Statement showing the total sinking fund requirements in respect of each line and the total of the sinking fund payments with interest allowed thereon to 31st October 1921

| | Sinking Fund Requirements | | Sinking Fund Paid | Interest at 4% per annum allowed on Sinking Fund Payments | Total Sinking Fund Payments and accumulated Interest to 31st October 1921 |
|---|---|---|---|---|---|
| | Period Covered | Amount | | | |
| Beaverton | 4 years ending 31st Oct., 1921 | $277 70 | $277 70 | $13 04 | $290 74 |
| Brechin | 3 do. | 43 03 | 43 03 | 2 15 | 45 18 |
| Brock Township (Operated by Sunderland) | 3 do. | 192 95 | 192 95 | 6 83 | 199 78 |
| Woodville | 2 do. | 74 70 | 74 70 | 1 03 | 75 73 |
| Totals | | $588 38 | $588 38 | $23 05 | $611 43 |

Schedule "61"

EUGENIA SYSTEM

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

| Costs of operation as provided for under Sections 6 C & 23 of the Act | | |
|---|---|---|
| Costs of operating and maintaining the Generating Plant, Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of this System | | $ 85,599 54 |
| Interest on Capital Investment | | 88,086 94 |
| Provision for Renewal of Generating Plant, Lines, Stations, etc. | | 44,301 87 |
| Provision for Contingencies— | | |
| By charges against Municipalities | $ 1,142 90 | |
| By charges against contracts with Private Companies, also the Severn System which purchased power | 31 72 | 1,174 62 |
| Provision for Sinking Fund— | | |
| By charges against Municipalities | $ 11,622 58 | |
| By charges against contracts with Private Companies, also the Severn System which purchased power | 1,533 96 | 13,156 54 |
| | | $ 232,319 51 |

| Revenue for Period | | |
|---|---|---|
| Collected from Municipalities | | $ 199,69 34 |
| Power sold to Private Companies and to Severn System | | 10,486 96 |
| | | 210,180 30 |
| Add amounts due by certain Municipalities being the difference between sums paid and the Costs of Power supplied to them in the period | $ 32,913 89 | |
| Deduct amounts collected from certain Municipalities in excess of the sums required to be paid by them for power supplied in the period | 10,774 68 | 22,139 21 |
| Revenue | | $ 232,319 51 |
| | | $ 232,319 51 |

Sched-

EUGENIA

STATEMENT SHOWING THE AMOUNT TO BE PAID BY EACH MUNICIPALITY AS THE COST—UNDER BY THE COMMISSION FROM EACH MUNICIPALITY ON ACCOUNT OF SUCH COST—AND THE AMOUNT ANNUAL ADJUSTMENT) OF THE ACTUAL COST OF POWER

| Municipality | Interim Rates per Horse Power Collected by Commission during Year | | Share of Capital Cost of System on which Interest and Fixed Charges are payable | Average Horse Power supplied in year after correction for power factor | Share of Operating | |
|---|---|---|---|---|---|---|
| | To Dec. 31, 1920 | To Oct. 31, 1921 | | | Operating, Maintenance and Administrative Expenses | Interest |
| | $ c. | $ c. | $ c. | | $ c. | $ c. |
| Arthur | 65 00 | 85 00 | 91,153 34 | 134.2 | 3,990 42 | 4,145 67 |
| Chatsworth | 45 00 | 60 00 | 11,561 72 | 28.5 | 743 21 | 525 68 |
| Chesley | 45 00 | 55 00 | 101,463 04 | 241.6 | 4,589 58 | 4,493 21 |
| Dundalk | 38 00 | 50 00 | 31,557 83 | 97.7 | 1,855 25 | 1,434 55 |
| Durham | 45 00 | 50 00 | 65,085 90 | 220.2 | 4,261 04 | 2,797 17 |
| Elmwood | 45 00 | 55 00 | 21,666 06 | 54.3 | 1,230 87 | 958 08 |
| Flesherton | 36 00 | 45 00 | 17,536 96 | 47.1 | 1,243 70 | 797 30 |
| Grand Valley | 60 00 | 70 00 | 35,442 21 | 62.9 | 1,323 97 | 1,611 78 |
| Hanover | 35 00 | 40 00 | 336,216 42 | 1,040.7 | 14,694 59 | 14,538 86 |
| Holstein | 75 00 | 90 00 | 12,376 06 | 9.5 | 881 70 | 556 01 |
| Kincardine | | 48 00 | 84,791 03 | 58.0 | 2,444 89 | 2,672 74 |
| Lucknow | | 60 00 | 44,888 46 | 39.3 | 1,341 37 | 1,655 30 |
| Markdale | 35 00 | 50 00 | 25,120 32 | 85.2 | 1,375 78 | 1,141 81 |
| Mount Forest | 55 00 | 65 00 | 92,410 90 | 185.6 | 4,642 30 | 4,179 87 |
| Neustadt | 45 00 | 55 00 | 61,518 45 | 126.3 | 2,389 31 | 2,706 96 |
| Orangeville | 55 00 | 65 00 | 82,893 20 | 142.1 | 3,274 25 | 3,727 16 |
| Owen Sound | 28 00 | 30 00 | 432,507 20 | 1,391.2 | 18,941 21 | 19,644 69 |
| Priceville | | 47 00 | 5,738 11 | 4.1 | 206 48 | 171 22 |
| Ripley | | 60 00 | 46,578 74 | 38.7 | 1,349 58 | 1,711 12 |
| Shelburne | 38 00 | 50 00 | 66,625 88 | 178.4 | 3,329 15 | 3,029 11 |
| Tara | 85 00 | 90 00 | 41,424 86 | 41.2 | 1,183 08 | 1,880 33 |
| Teeswater | 40 00 | 40 00 | 40,906 53 | 60.4 | 1,648 72 | 1,649 55 |
| Wingham | 45 00 | 45 00 | 198,167 65 | 284.4 | 6,051 96 | 7,972 79 |
| Totals—Municipalities | | | 1,947,630 87 | 4,571.6 | 82,992 41 | 84,000 96 |
| Totals—Horning's Mills, Walkerton Quarry and Severn System (which purchase power) | | | 91,758 92 | 126.9 | 2,607 13 | 4,085 98 |
| Non-operating Capital | | | 7,178 58 | | | |
| Grand Totals | | | 2,046,568 37 | 4,698.5 | 85,599 54 | 88,086 94 |

ule "62."

SYSTEM.

SECTION 23 OF THE ACT—OF POWER SUPPLIED TO IT BY THE COMMISSION—THE AMOUNT RECEIVED REMAINING TO BE CREDITED OR CHARGED TO EACH MUNICIPALITY UPON ASCERTAINMENT (BY SUPPLIED TO IT IN THE YEAR ENDING 31ST OCTOBER, 1921

| Costs and Fixed Charges | | | Total Cost of Power for Year as Provided to be Paid under Section 23 of Act | Amounts Paid to the Commission by each Municipality | Amounts Remaining to be Credited or Charged to each Municipality upon Ascertainment of the Actual Cost of Power by Annual Adjustment | | Sinking Fund for the Years Mentioned hereunder Charged as Part of the Cost of Power in the Year 1920-21 |
|---|---|---|---|---|---|---|---|
| Renewals | Contingencies | Sinking Fund | | | Credited | Charged | |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | |
| 2,250 35 | 33 55 | ..... | 10,419 99 | 10,902 57 | 482 58 | ..... | ..... |
| 263 50 | 7 13 | 207 96 | 1,747 48 | 1,558 37 | ..... | 189 11 | 1920-21 |
| 2,256 11 | 60 40 | ..... | 11,399 30 | 12,855 64 | 1,456 34 | ..... | ..... |
| 681 20 | 24 42 | 567 51 | 4,562 93 | 4,617 56 | 54 63 | ..... | 1920-21 |
| 1,271 74 | 55 05 | 1,106 57 | 9,491 57 | 10,900 28 | 1,408 71 | ..... | 1920-21 |
| 475 76 | 13 58 | ..... | 2,678 29 | 2,872 69 | 194 40 | ..... | ..... |
| 392 29 | 11 78 | 315 42 | 2,760 49 | 2,030 16 | ..... | 730 33 | 1920-21 |
| 854 51 | 15 72 | ..... | 3,805 98 | 4,291 73 | 485 75 | ..... | ..... |
| 6,807 60 | 260 18 | ..... | 36,301 23 | 41,158 44 | 4,857 21 | ..... | ..... |
| 317 98 | 2 37 | ..... | 1,758 06 | 830 12 | ..... | 927 94 | ..... |
| 1,505 06 | 14 50 | ..... | 6,637 19 | 2,781 60 | ..... | 3,855 59 | ..... |
| 925 70 | 9 82 | ..... | 3,932 19 | 2,355 00 | ..... | 1,577 19 | ..... |
| 528 04 | 21 30 | ..... | 3,066 93 | 4,009 74 | 942 81 | ..... | ..... |
| 2,173 24 | 46 40 | 1,653 59 | 12,695 40 | 11,707 27 | ..... | 988 13 | 1920-21 |
| 1,395 83 | 31 57 | ..... | 6,523 67 | 6,839 37 | 315 70 | ..... | ..... |
| 1,982 38 | 35 52 | ..... | 9,019 31 | 8,984 21 | ..... | 35 10 | ..... |
| 9,226 81 | 347 80 | 7,771 53 | 55,932 04 | 41,255 19 | ..... | 14,676 85 | 1920-21 |
| 95 68 | 1 03 | ..... | 474 41 | 193 86 | ..... | 280 55 | ..... |
| 960 57 | 9 68 | ..... | 4,030 95 | 2,216 50 | ..... | 1,814 45 | ..... |
| 1,491 44 | 44 60 | ..... | 7,894 30 | 8,470 85 | 576 55 | ..... | ..... |
| 1,058 09 | 10 30 | ..... | 4,131 80 | 3,687 00 | ..... | 444 80 | ..... |
| 882 09 | 15 10 | ..... | 4,195 46 | 2,378 33 | ..... | 1,817 13 | ..... |
| 4,277 73 | 71 10 | ..... | 18,373 58 | 12,796 86 | ..... | 5,576 72 | ..... |
| 42,073 70 | 1,142 90 | 11,622 58 | 221,832 55 | 199,693 34 | 10,774 68 | 32,913 89 | ..... |
| 2,228 17 | 31 72 | 1,533 96 | 10,486 96 | 10,486 96 | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 44,301 87 | 1,174 62 | 13,156 54 | 232,319 51 | 210,180 30 | 10,774 68 | 32,913 89 | ..... |

Schedule "63"
EUGENIA SYSTEM

Statement showing the net charge to each municipality in respect of power supplied to it to 31st October 1920—the cash receipts on account of such charges, and interest added during the year, also the net amount credited or charged to each municipality in respect of power supplied in the year ending 31st October 1921 and the accumulated amount standing as a credit or charge to each municipality at 31st October 1921

| Municipality | Date Commenced Operating | Net Charge at 31st October 1920 | Cash Receipts on account of such charges during the year | Interest at 4% per annum added during the year | Net amount credited or charged in respect of power supplied in the year ending 31st October 1921 | | Accumulated amount standing as a credit or charge on 31st October 1921 | |
|---|---|---|---|---|---|---|---|---|
| | | | Credited | Charged | Credited | Charged | Credit | Charge |
| Arthur | Dec., 1916 | $9,613 89 | | $384 55 | $482 58 | | | $9,515 86 |
| Chatsworth | Dec., 1915 | 1,579 36 | | 63 17 | | $189 11 | | 1,831 64 |
| Chesley | July 1916 | 7,799 11 | | 311 96 | 1,456 34 | | | 6,654 73 |
| Dundalk | Dec., 1915 | 3,810 77 | | 152 43 | 54 63 | | | 3,908 57 |
| Durham | Dec., 1915 | 2,799 53 | | 11 98 | 1,408 71 | | | 1,502 80 |
| Elmwood | April 1918 | 1,066 99 | | 42 68 | 194 40 | | | 915 27 |
| Flesherton | Dec., 1915 | 2,127 98 | | 85 12 | | 730 33 | | 2,943 43 |
| Grand Valley | Dec., 1916 | 2,451 57 | | 98 06 | 485 75 | | | 2,063 88 |
| Hanover | Sept., 1916 | 2,017 61 | | 80 70 | 4,857 21 | | $2,758 90 | |
| Holstein | May, 1916 | 3,569 71 | | 142 79 | | 927 94 | | 4,640 44 |
| Kincardine | Mar., 1921 | | | | | 3,855 59 | | 3,855 59 |
| Lucknow | Jan., 1921 | | | | | 1,577 19 | | 1,577 19 |
| Markdale | Mar., 1916 | 1,911 97 | $409 75 | 68 28 | 942 81 | | | 627 69 |
| Mount Forest | Dec., 1915 | 15,987 84 | | 639 51 | | 988 13 | | 17,615 48 |
| Neustadt | Dec., 1918 | 2,321 45 | | 92 86 | 315 70 | | | 2,098 61 |
| Orangeville | July, 1916 | 8,283 21 | | 331 33 | | 35 10 | | 8,649 64 |
| Owen Sound | Dec., 1915 | 1,474 45 | | 58 98 | | 14,676 85 | | 16,210 28 |
| Priceville | Mar., 1921 | | | | | 280 55 | | 280 55 |
| Ripley | Jan., 1921 | | | | | 1,814 45 | | 1,814 45 |
| Shelburne | July, 1916 | 3,794 42 | 54 82 | 150 68 | 576 55 | | | 3,313 73 |
| Tara | Feb., 1918 | 5,402 95 | | 216 12 | | 444 80 | | 6,063 87 |
| Teeswater | Dec., 1920 | | | | | 1,817 13 | | 1,817 13 |
| Wingham | Dec., 1920 | | | | | 5,576 72 | | 5,576 72 |
| | | $76,012 81 | $464 57 | $3,031 20 | $10,774 68 | $32,913 89 | $2,758 90 | $103,477 55 |

Sched-

EUGENIA

STATEMENT SHOWING THE TOTAL SINKING FUND REQUIREMENTS TO BE MET BY EACH BY THE COMMISSION UNDER SECTION 23 OF THE ACT—SINKING FUND PAYMENTS MADE TOTAL OF SUCH SINKING FUND

| Municipality | Total Sinking Fund Requirements Chargeable to the Municipality under the Act | | | Sinking Fund Requirements which has been | | |
|---|---|---|---|---|---|---|
| | (a) For Period of | | (b) Amount | (a) For Period of | | |
| | | | $ c. | | | |
| Arthur | 1 year | ending 31 Oct., 1921 | 1,640 04 | 1 year | ending 31 Oct., 1921 | |
| Chatsworth | 1 | " " | 207 96 | | | |
| Chesley | 1 | " " | 1,777 53 | 1 | " " | |
| Dundalk | 1 | " " | 567 51 | | | |
| Durham | 1 | " " | 1,106 57 | | | |
| Elmwood | 1 | " " | 379 03 | 1 | " " | |
| Flesherton | 1 | " " | 315 42 | | | |
| Grand Valley | 1 | " " | 637 62 | 1 | " " | |
| Hanover | 1 | " " | 5,751 64 | 1 | " " | |
| Holstein | 1 | " " | 219 96 | 1 | " " | |
| Kincardine | 1 | " " | 1,057 35 | 1 | " " | |
| Lucknow | 1 | " " | 654 84 | 1 | " " | |
| Markdale | 1 | " " | 451 71 | 1 | " " | |
| Mount Forest | 1 | " " | 1,653 59 | | | |
| Nuestadt | 1 | " " | 1,070 88 | 1 | " " | |
| Orangeville | 1 | " " | 1,474 48 | 1 | " " | |
| Owen Sound | 1 | " " | 7,771 53 | | | |
| Priceville | 1 | " " | 67 73 | 1 | " " | |
| Ripley | 1 | " " | 676 93 | 1 | " " | |
| Shelburne | 1 | " " | 1,198 33 | 1 | " " | |
| Tara | 1 | " " | 743 87 | 1 | " " | |
| Teeswater | 1 | " " | 652 56 | 1 | " " | |
| Wingham | 1 | " " | 3,154 07 | 1 | " " | |
| Totals—Municipalities | | | 33,231 15 | | | |
| Totals—Companies (from commencement of operation | | | 1,533 96 | | | |
| Grand Totals | | | 34,765 11 | | | |

ule "64."

SYSTEM.

MUNICIPALITY—SINKING FUND REQUIREMENTS THE PAYMENT OF WHICH HAS BEEN DEFERRED BY CERTAIN MUNICIPALITIES WHICH HAVE BEEN OPERATING MORE THAN FIVE YEARS AND PAYMENTS TO 31ST OCTOBER 1921.

| the Payment of Deferred | Sinking Fund Requirements Paid (or Charged) as Part of the Cost of Power | | Total Sinking Fund Payments to the credit of the Municipality on 31st October 1921 |
|---|---|---|---|
| (b) Amount | (a) For Period of | (b) Amount | |
| $ c. | | $ c. | $ c. |
| 1,640 04 | | | |
| | 1 year ending 31 Oct., 1921 | 207 96 | 207 96 |
| 1,777 53 | | | |
| | 1 " " | 567 51 | 567 51 |
| | 1 " " | 1,106 57 | 1,106 57 |
| 379 03 | | | |
| | 1 " " | 315 42 | 315 42 |
| 637 62 | | | |
| 5,751 64 | | | |
| 219 96 | | | |
| 1,057 35 | | | |
| 654 84 | | | |
| 451 71 | | | |
| | 1 " " | 1,653 59 | 1,653 59 |
| 1,070 88 | | | |
| 1,474 48 | | | |
| | 1 " " | 7,771 53 | 7,771 53 |
| 67 73 | | | |
| 676 93 | | | |
| 1,198 33 | | | |
| 743 87 | | | |
| 652 56 | | | |
| 3,154 07 | | | |
| 21,608 57 | | 11,622 58 | 11,622 58 |
| | | 1,533 96 | 1,533 96 |
| 21,608 57 | | 13,156 54 | 13,156 54 |

Schedule "65."

EUGENIA SYSTEM.

RESERVE FOR RENEWALS ACCOUNT, 31ST OCTOBER, 1921

| | | |
|---|---|---|
| Total provision for renewals to 31st October, 1920 | | $136,913 19 |
| Deduct expenditures to 31st October, 1920 | | 1,150 99 |
| Balance brought forward 31st October 1920 | | 135,762 20 |
| Added during the year ending 31st October 1921: | | |
| Amounts charged to Municipalities as part of the Cost of Power delivered to them | $42,073 70 | |
| Provision against equipment employed in respect of contracts with Sundry Companies | 2,228 17 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 5,430 49 | |
| Renewal Reserve provided on second hand equipment purchased from other Systems | 1,508 70 | 51,241 06 |
| | | 187,003 26 |
| Expenditures during the year ending 31st October 1921 | | 5,173 05 |
| Balance carried forward 31st October, 1921 | | $181,830 21 |

Schedule "66."

EUGENIA SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT, 31ST OCTOBER, 1921

| | | |
|---|---|---|
| Balance brought forward 31st October 1920 | | $13,430 94 |
| Added during the year ending 31st October, 1921: | | |
| Amounts charged to Municipalities as part of the Cost of Power delivered to them | $1,142 90 | |
| Provision against equipment employed in respect of contracts with Sundry Companies | 31 72 | |
| Interest at 4% per annum on monthly balances to the credit of the account | 537 24 | 1,711 86 |
| | | 15,142 80 |
| Expenditures during the year ending 31st October 1921 | | 3,063 22 |
| Balance carried forward 31st October 1921 | | $12,079 58 |

Schedule "67"

## EUGENIA RURAL LINES

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

| | | | |
|---|---|---|---|
| Interest on Capital Investment | $108 34 | REVENUE: | |
| Provision for Sinking Fund | 31 65 | Interest and Sinking Fund collected from the Municipalities which operate lines... | $142 99 |
| | $142 99 | | $142 99 |

Statement showing interest and sinking fund charges 31st October 1921

| Operated by | Capital Cost | Interest | Sinking Fund | Total Interest and Sinking Fund Charges | Revenue from Municipalities |
|---|---|---|---|---|---|
| Flesherton | $852 58 | $42 30 | $12 29 | $54 59 | $54 59 |
| Markdale | 1,242 65 | 66 04 | 22 36 | 88 40 | 88 40 |
| Totals | $2,095 23 | $108 34 | $34 65 | $142 99 | $142 99 |

Statement showing the total sinking fund requirements of each municipality and the total of the sinking fund payments with interest allowed thereon to 31st October 1921

| Operated by | Total Sinking Fund Requirements | | Interest at 4% per annum allowed on Sinking Fund Payments | Total Sinking Fund Payments and accumulated Interest to 31st October 1921 |
|---|---|---|---|---|
| | Period | Amount | | |
| Flesherton | 4 years ending 31st October 1921 | $37 65 | $1 99 | $39 64 |
| Markdale | 5 " " " " " | 97 89 | 7 18 | 105 07 |
| Totals | | $135 54 | $9 17 | $144 71 |

Schedule "68"

## OTTAWA SYSTEM

Operating Account for year ending 31st October, 1921

| Costs of operation as provided for under Sections 6 C and 23 of the Act | | Revenue for Period— | |
|---|---|---|---|
| Power Purchased | $ 103,329 02 | Collected from City of Ottawa | $104,087 62 |
| Operating Expenses | 689 94 | | |
| Interest on Capital Investment | 50 48 | | |
| Provision for Sinking Fund | 18 18 | | |
| | $ 104 087 62 | | $104,087 62 |

| Capital Costs— | |
|---|---|
| Operating | $ 1,009 57 |
| Non-operating Rural Districts | 4697 50 |
| | $ 5,707 07 |

Schedule "69"

## MUSKOKA SYSTEM

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

| Costs of operation as provided for under Section 6 C and 23 of the Act: | | |
|---|---|---|
| Cost of operating and maintaining the Generating Plant, Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of this System | | $ 11,106 14 |
| Interest on Capital Investment | | 9,670 16 |
| Provision for Renewal of Generating Plant, Lines, Stations, etc. | | 5,313 27 |
| Provision for Contingencies: | | |
| By charges against Municipalities | $ 301 80 | |
| By appropriating the net profits on power sold to Sundry Customers at Muskoka Falls | 30 97 | |
| | | 332 77 |
| Provision for Sinking Fund: | | |
| By certain Municipalities which were charged therewith upon the expiry of their five year exemption period | | 750 60 |
| | | $ 27,172 94 |

| Revenue for Period | | |
|---|---|---|
| Collected from Municipalities | | $ 26,420 03 |
| Power sold to Sundry Customers at Muskoka Falls | | 51 00 |
| | | 26,471 03 |
| Add amount due by one Municipality being the difference between sums paid and the costs of power supplied to it in the period | $ 1,588 59 | |
| Deduct amount collected from one Municipality in excess of the sums required to be paid by it for power supplied in the period | 886 68 | |
| | | 701 91 |
| Revenue | | 27,172 94 |
| | | $ 27,172 94 |

Sched-

MUSKOKA

STATEMENT SHOWING THE AMOUNT TO BE PAID BY EACH MUNICIPALITY AS THE COST—UNDER BY THE COMMISSION FROM EACH MUNICIPALITY ON ACCOUNT OF SUCH COST, AND THE AMOUNT OF THE ACTUAL COST OF POWER SUPPLIED TO

| Municipality | Interim Rates per Horse Power Collected by Commission during Year | | Share of Capital Cost of System on which Interest and Fixed Charges are payable | Average Horse Power supplied in year after correction for power factor | Share of Operating | |
|---|---|---|---|---|---|---|
| | To Dec. 31, 1920 | To Oct. 31, 1921 | | | Operating, Maintenance and Administrative Expenses | Interest |
| | $ c. | $ c. | $ c. | | $ c. | $ c. |
| Gravenhurst | 14 00 | 15 00 | 41,699 62 | 368.2 | 3,251 25 | 1,897 35 |
| Huntsville | 25 00 | 25 00 | 170,547 33 | 839.0 | 7,854 89 | 7,759 88 |
| Totals—Municipalities | | | 212,246 95 | 1,207.2 | 11,106 14 | 9,657 23 |
| Muskoka Falls (Sundry Customers) | | | 284 01 | | | 12 93 |
| Grand Totals | | | 212,530 96 | | 11,106 14 | 9,670 16 |

ule "70."

SYSTEM.

SECTION 23 OF THE ACT—OF POWER SUPPLIED TO IT BY THE COMMISSION—THE AMOUNT RECEIVED CREDITED OR CHARGED TO EACH MUNICIPALITY UPON ASCERTAINMENT (BY ANNUAL ADJUSTMENT) IT IN THE YEAR ENDING 31ST OCTOBER, 1921

| Costs and Fixed Charges | | | Total Cost of Power for Year as Provided to be Paid under Seetion 23 of Act | Amounts Paid to the Commission by each Municipality | Amounts Remaining to be Credited or Charged to each Municipality upon Ascertainment of the Actual Cost of Power by Annual Adjustment | | Sinking Fund for the Years Mentioned hereunder Charged as Part of the Cost of Power in the Year 1920–21 |
|---|---|---|---|---|---|---|---|
| Renewals | Contingencies | Sinking Fund | | | Credited | Charged | |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | |
| 1,042 50 | 92 05 | 750 60 | 7,033 75 | 5,445 16 | ..... | 1,588 59 | 1920–21 |
| 4,263 67 | 209 75 | ..... | 20,088 19 | 20,974 87 | 886 68 | ..... | ..... |
| 5,306 17 | 301 80 | 750 60 | 27,121 94 | 26,420 03 | 886 68 | 1,588 59 | ..... |
| 7 10 | ..... | ..... | 20 03 | 51 00 | * 30 97 | ..... | ..... |
| 5,313 27 | 301 80 | 750 60 | 27,141 97 | 26,471 03 | ..... | ..... | ..... |

*Note:—Transferred to Credit of Contingency Reserve.

Schedule "71"

MUSKOKA SYSTEM

Statement showing the net charge to each municipality in respect of power supplied to it to 31st October 1920—the cash payments, adjustments made and interest added during the year—also the net amount credited or charged to each municipality in respect of power supplied in the year ending 31st October 1921—and the accumulated amount standing as a credit or charge to each municipality at 31st October 1921

| Municipality | Date Commenced Operating | Net Charge at 31st October, 1920 | Amounts credited upon adjustment of Renewals Reserve | Cash payments on account of such credits during the year. | Interest at 4% per annum added during the year | | Net amount credited or charged in respect of power supplied in the year ending 31st October 1921 | | Accumulated amount standing as a credit or charge on 31st October 1921 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Credited | Charged | Credited | Charged | Credited | Charged | Credit | Charge |
| Gravenhurst | Nov., 1915 | $6,175 18 | $1,671 83 | ..... | ..... | $180 13 | ..... | $1,588 59 | ..... | $6,272 07 |
| Huntsville | Sept., 1916 | 4,668 33 | 6,582 68 | $1,587 25 | $76 57 | ..... | $886 68 | ..... | $1,290 35 | ..... |
| Totals | ..... | $10,843 51 | $8,254 51 | $1,587 25 | $76 57 | $180 13 | $886 68 | $1,588 59 | $1,290 35 | $6,272 07 |

Sched-

MUSKOKA

STATEMENT SHOWING THE TOTAL SINKING FUND REQUIREMENTS TO BE MET BY EACH BY THE COMMISSION UNDER SECTION 23 OF THE ACT—SINKING FUND PAYMENTS MADE THE TOTAL OF SUCH SINKING FUND

| Municipality | Total Sinking Fund Requirements Chargeable to the Municipality under the Act | | Sinking Fund Requirements which has been |
|---|---|---|---|
| | (a) For Period of | (b) Amount | (a) For Period of |
| | | $ c. | |
| Gravenhurst | 1 year ending 31 Oct., 1921 | 750 60 | |
| Huntsville | 1 " " | 3,069 84 | 1 year ending 31 Oct., 1921 |
| Totals | | 3,820 44 | |

ule "72."

SYSTEM.

MUNICIPALITY—SINKING FUND REQUIREMENTS THE PAYMENT OF WHICH HAS BEEN DEFERRED BY CERTAIN MUNICIPALITIES WHICH HAVE BEEN OPERATING MORE THAN FIVE YEARS AND PAYMENTS TO 31ST OCTOBER 1921

| the Payment of Deferred | Sinking Fund Requirements Paid (or Charged) as Part of the Cost of Power | | Total Sinking Fund Payments to the Credit of the Municipality on 31st October 1921 |
|---|---|---|---|
| (b) Amount | (a) For Period of | (b) Amount | |
| $ c. | | $ c. | $ c. |
| ..... | 1 year ending 31 Oct., 1921 | 750 60 | 750 60 |
| 3,069 84 | ..... | ..... | ..... |
| 3,069 84 | | 750 60 | 750 60 |

Schedule "73."

MUSKOKA SYSTEM.

RESERVE FOR RENEWALS ACCOUNT, 31ST OCTOBER, 1921

| | | |
|---|---|---|
| Total provision for Renewals to 31st October, 1920 | $28,826 30 | |
| Less reduction upon adjustment of Renewal Rates | 8,263 37 | |
| | | $20,562 93 |
| Deduct: Expenditures to 31st October 1920 | | 1,180 12 |
| Balance brought forward 31st October, 1920 | | 19,382 81 |
| Added during the year ending 31st October, 1921: | | |
| Amounts charged to Municipalities as part of the Cost of Power delivered to them | 5,306 17 | |
| Provision against equipment in respect of Muskoka Falls | 7 10 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 775 31 | |
| | | 6,088 58 |
| Balance carried forward 31st October, 1921 | | $25,471 39 |

Schedule "74."

MUSKOKA SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT, 31ST OCTOBER, 1921

| | | |
|---|---|---|
| Total provision for Contingencies to 31st October, 1920 | | $1,508 80 |
| Add: Adjustment (upon reduction of Renewal rates) of profit on Sales of Power to Customers at Muskoka Falls | | 8 86 |
| Balance brought forward 31st October, 1920 | | 1,517 66 |
| Added during the year ending 31st October, 1921: | | |
| Amounts charged to Municipalities as part of the Cost of Power delivered to them | $301 80 | |
| Profit on Sales of Power to Sundry Customers at Muskoka Falls | 30 97 | |
| Interest at 4% per annum on Monthly Balances to the credit of the account | 60 71 | |
| | | 393 48 |
| Balance carried forward 31st October, 1921 | | $1,911 14 |

Schedule "75"

## RIDEAU SYSTEM

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

Costs of operation as provided for under Section 6-C and 23 of the Act

| | | |
|---|---|---|
| Power Purchased | | $ 5,077 20 |
| Cost of operating and maintaining Generating Plant, Transmission Lines, Stations, etc., including the proportion of Administrative Expenses chargeable to the operation of the System | 16,989 79 | |
| Interest on Capital Investment | 47,216 24 | |
| Provision for Renewal of Generating Plant, Lines, Stations, etc. | 19,197 81 | |
| Provision for Contingencies | | 532 90 |
| | | $ 89,013 94 |

Revenue for Period

| | | |
|---|---|---|
| Collected from Municipalities | | $ 90,502 30 |
| Deduct amounts collected from Municipalities in excess of the sums required to be paid by them for power supplied in the period | | 1,488 36 |
| Revenue | | $ 89,013 94 |
| | | $ 89,013 94 |

Sched-

RIDEAU

STATEMENT SHOWING THE AMOUNT TO BE PAID BY EACH MUNICIPALITY AS THE COST—UNDER BY THE COMMISSION FROM EACH MUNICIPALITY ON ACCOUNT OF SUCH COST, AND THE AMOUNT JUSTMENT) OF THE ACTUAL COST OF POWER SUPPLIED TO IT IN THE YEAR ENDING 31ST

| Municipality | Interim Rates per Horse Power Collected by Commission during year | | Share of Capital Cost of System on which Interest and Fixed Charges are payable | Average Horse Power supplied in year after correction for power factor | Cost of Power to Commission |
|---|---|---|---|---|---|
| | To Dec. 31, 1920 | To Oct. 31, 1921 | | | |
| | $ c. | $ c. | $ c. | | $ c. |
| Carleton Place | 44 95 | 44 00 | 371,679 85 | 730.0 | 1,738 69 |
| Lanark | | 92 50 | 10,019 85 | 3.2 | 7 62 |
| Perth | 41 80 | 45 00 | 268,832 86 | 524.1 | 1,248 28 |
| Smith's Falls | 38 32 | 40 00 | 394,953 44 | 874.4 | 2,082 61 |
| Totals | | | 1,045,486 00 | 2,131.7 | 5,077 20 |
| Non-operating Capital | | | 28,518 45 | | |
| Grand Totals | | | 1,074,004 45 | 2,131.7 | 5,077 20 |

ule "76."

SYSTEM.

SECTION 23 OF THE ACT—OF POWER SUPPLIED TO IT BY THE COMMISSION, THE AMOUNT RECEIVED REMAINING TO BE CREDITED TO EACH MUNICIPALITY UPON ASCERTAINMENT (BY ANNUAL AD- OCTOBER, 1921

| Share of Operating Costs and Fixed Charges | | | | Total Cost of Power for year as provided to be paid under Section 23 of Act | Amounts paid to the Commission by each Municipality | Amounts Remaining to be Credited to each Municipality upon ascertainment of the Actual Cost of Power by Annual Adjustment |
|---|---|---|---|---|---|---|
| Operating, Maintenance and Administrative Expenses | Interest | Renewals | Contingencies | | | |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| 5,879 94 | 16,911 44 | 6,876 08 | 182 50 | 31,588 65 | 32,247 24 | 658 59 |
| 81 39 | 102 54 | 41 69 | 80 | 234 04 | 299 08 | 65 04 |
| 4,356 70 | 12,231 89 | 4,973 40 | 131 00 | 22,941 27 | 23,252 99 | 311 72 |
| 6,671 76 | 17,970 37 | 7,306 64 | 218 60 | 34,249 98 | 34,702 99 | 453 01 |
| 16,989 79 | 47,216 24 | 19,197 81 | 532 90 | 89,013 94 | 90,502 30 | 1,488 36 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 16,989 79 | 47,216 24 | 19,197 81 | 532 90 | 89,013 94 | 90,502 30 | 1,488 36 |

Schedule "77"

## RIDEAU SYSTEM

Statement showing the net credit or charge to each municipality in respect of power supplied to it to 31st October 1920—the cash receipts and payments thereon, adjustments made and interest added during the year— also the net amount credited to each municipality in the year ending 31st October 1921 and the accumulated amount standing as a credit or charge to each municipality at 31st October 1921

| Municipality | Date Commenced Operating | Net credit or charge at 31st October 1920 | | Amounts credited upon adjustment of Renewals Reserve | Cash Receipts and Payments on account of such credits and charges during the year | | Interest at 4% per annum added during the year | | Net amount credited in respect of power supplied in the year ending 31st October 1921 | Accumulated amount standing as a Credit or charge on 31st October 1921 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Credit | Charge | Credited | Credited | Charged | Credited | Charged | Credited | Credit | Charged |
| Carleton Place | May, 1919 | $5,214 13 | ..... | $944 35 | ..... | $6,158 48 | $149 99 | ..... | $658 59 | $808 58 | ..... |
| Lanark | Sept., 1921 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 65 04 | 65 04 | ..... |
| Perth | Feb., 1919 | ..... | $5,294 31 | 1,062 99 | ..... | ..... | ..... | $169 25 | 311 72 | ..... | $4,088 85 |
| Smith's Falls | Sept., 1918 | ..... | 700 04 | 1,064 56 | $1,758 91 | ..... | 55 62 | ..... | 453 01 | 2,632 06 | ..... |
| Totals | ..... | $5,214 13 | $5,994 35 | $3,071 90 | $1,758 91 | $6,158 48 | $205 61 | $169 25 | $1,488 36 | $3,505 68 | $4,088 85 |

Schedule "78."

RIDEAU SYSTEM.

RESERVE FOR RENEWALS ACCOUNT—31ST OCTOBER, 1921.

| | | |
|---|---|---|
| Total provision for Renewals to 31st October, 1920 | | $21,822 21 |
| Less reduction upon adjustment of Renewal Rates | | 3,358 10 |
| Balance brought forward 31st October, 1920 | | $18,464 11 |
| Added during the year ending 31st October, 1921: | | |
| Amounts charged to Municipalities as part of the Cost of Power delivered to them | $19,197 81 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 738 56 | |
| Renewals Reserve provided on second hand equipment purchased from other Systems | 72 50 | |
| | | 20,008 87 |
| | | $38,472 98 |
| Expenditures during the year ending 31st October 1921 | | 107 51 |
| Balance carried forward 31st October, 1921 | | $38,365 47 |

Schedule "79."

RIDEAU SYSTEM.

RESERVE FOR CONTINGENCIES ACCOUNT—31ST OCTOBER, 1921.

| | | |
|---|---|---|
| Balance brought forward 31st October, 1920 | | $625 39 |
| Added during the year ending 31st October, 1921: | | |
| Amounts charged to Municipalities as part of the Cost of Power delivered to them | $532 90 | |
| Interest at 4% per annum on monthly balances to the credit of the account | 25 02 | |
| | | 557 92 |
| Balance carried forward 31st October, 1921 | | $1,183 31 |

Schedule "80"

## BONNECHERE RIVER STORAGE SYSTEM

Operating Account for year ending 31st October, 1921

| Cost of Operation | | Revenue | |
|---|---|---|---|
| Operation and Maintenance Expenses | $ 615 77 | Assessments against the Municipality of Renfrew for use of water for power purposes | $ 2,707 33 |
| Interest on Capital Investment | 1,476 58 | | |
| Provision for Sinking Fund | 614 98 | | |
| | $ 2,707 33 | | $ 2,707 33 |

Schedule "81"

## BONNECHERE RIVER STORAGE SYSTEM

### Reserve for Sinking Fund Account, 31st October, 1921

| | | |
|---|---|---|
| Total provision for Sinking Fund to 31st October 1920 | | $ 2,480 06 |
| Added during the year ending 31st October 1921 | $ 614 98 | |
| Interest at 4% per annum on the monthly balances to the credit of the Account | 99 20 | |
| | | 714 18 |
| Balance carried forward 31st October 1921 | | $ 3,194 24 |

### Accounts Receivable

| Due By | Amounts owing 31st October, 1921 | Overdue | Remarks |
|---|---|---|---|
| Town of Renfrew | $ 6,142 92 | $ 5,306 20 | Assessments for the period 1st January 1917 to 31st October 1921, previously made against other firms and individuals in the vicinity of Bonnechere River but now regarded as payable by the town of Renfrew |

Schedule "82"

ESSEX SYSTEM

STATEMENT OF ASSETS AND LIABILITIES, 31ST OCTOBER, 1921

| Assets | | | Liabilities | | | |
|---|---|---|---|---|---|---|
| Transmission Lines, Transformer Stations and Local Distribution Systems (Seven) | | $ 367,156 32 | Hydro Electric Power Commission: | | | |
| Spare Equipment | | 2,067 01 | Bonds issued to cover purchase price | $ 226,000 00 | | |
| Furniture and Equipment | | | Cash advances from the Province of Ontario | 22,000 00 | | |
| Office Furniture | $ 1,288 69 | | Cash Advances out of the Renewal and other Reserve Funds in the hands of the Commission | 127,141 34 | $ 375 141 34 | |
| Motor Trucks | 1,600 00 | | | | | |
| Tools | 664 14 | | | | | |
| | | $ 3,552 83 | Consumers Deposits | 257 26 | | |
| Materials and Supplies | | 18,512 39 | Accounts Payable | 1,256 31 | | |
| Cash in Bank | | 4,869 48 | | | $ 1,513 57 | |
| Accounts Receivable | | | Reserve for Sinking Fund | | 15,328 85 | |
| Consumers Accounts—Power and Light | 2,589 69 | | Reserve for Renewals | | 41,684 70 | |
| Consumers Accounts—Sundry Supplies | 1,041 57 | | | | | |
| Mortgage receivable on property sold | 1,112 85 | $ 4,744 11 | | | | |
| Operating Deficit:— | | | | | | |
| Balance forward 31st October 1920 | 41,316 86 | | | | | |
| Net Profit for year ending 31st October 1921 | 8,550 54 | $ 32,766 32 | | | | |
| | | $ 433,668 46 | | | $ 433,668 46 | |

Schedule "S3"

## ESSEX SYSTEM

Operating Account for Year Ending 31st October, 1921

| Cost of Operation | | Revenue | |
|---|---|---|---|
| Power Purchased | $ 34,875 26 | Sales of Power and Light | $ 111,419 36 |
| Cost of Operating and Maintaining Transmission Lines, Stations and Distribution Systems, including the proportion of Administration Expenses chargeable to the operation of this System | 33,297 11 | Profit on Sales of Supplies | 2,405 23 |
| Interest on Capital Investment | 19,099 74 | | |
| Provision for Renewal of Lines, Stations and Disribution System | 13,732 40 | | |
| Provision for Sinking Fund | 4,269 54 | | |
| Cost of Operation | $ 105,274 05 | | |
| Operating Profit | 8,550 54 | | |
| | $ 113,824 59 | | $ 113,824 59 |

Schedule "84"

## THOROLD SYSTEM

### Statement of Assets and Liabilities, 31st October, 1921

| Assets | | Liabilities | | |
|---|---|---|---|---|
| Transmission and Distribution System, Contracts, Franchises and Goodwill | $ 101,331 09 | Hydro-Electric Power Commission: Bonds issued to cover purchase price | $ 100,000 00 | |
| Due by Consumers in respect of Power Accounts | 8,907 46 | Less Cash in hands of Commission belonging to this System | 55,979 20 | $ 44,020 80 |
| | | Sinking Fund Reserves— In respect of the investment in Transmission and Distribution System | $ 847 83 | |
| | | In respect of the investment in intangible assets consisting of Contracts, Franchises, and Goodwill | 62,550 13 | 63,397 96 |
| | | Reserve for Renewals | | 2,819 79 |
| | $ 110,238 55 | | | $ 110,238 55 |

Schedule—"85"

## THOROLD SYSTEM

### Operating Account for year ending 31st October, 1921

| Cost of Operation | | Revenue for Period | |
|---|---|---|---|
| Power Purchased | $ 31,720 21 | Power supplied to Municipality of Thorold at the interim rate of $22.25 per Horse Power (plus standby charge for water-works) pending the ascertainment of actual cost of delivering power from the Generating Plant of the Ontario Power Company | $ 6,982 72 |
| Cost of Operating and Maintaining Transmission Lines and Stations, including the proportion of Administrative Expenses chargeable to the operation of this System | 961 34 | Power sold to Private Companies | 72,292 60 |
| Interest | 3,517 40 | Commissions (or Royalties) received from the Ontario Power Company of Niagara Falls on power sold by it to power customers in Thorold District | 3,774 83 |
| Provision for Renewal of Lines and Stations | 952 12 | | |
| Provision for Sinking Fund | 1,932 23 | | |
| | $ 39 083 30 | | |
| Operating Profit for year | 43,966 85 | | |
| | $ 83,050 15 | | $ 83,050 15 |

### SURPLUS ACCOUNT

| | | | |
|---|---|---|---|
| Appropriated for the purpose of providing additional Sinking Fund Reserves against the Commission's investment in the intangible assets of the System consisting of Contracts, Franchises and Goodwill | $ 57,568 88 | Surplus brought forward 31st October 1920 | $ 13,602 03 |
| | | Operating Profit for year | 43,966 85 |
| | $ 57,568 88 | | $ 57,568 88 |

Schedule "86"

CENTRAL ONTARIO SYSTEM

Operated by

THE HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

STATEMENT OF ASSETS AND LIABILITIES, 31ST OCTOBER, 1921

## Assets

| | | |
|---|---|---|
| Central Ontario: | | |
| Power Developments and Hydraulic Rights | $ 5,065,976 64 | |
| Transformer Stations | 1,118,381 09 | |
| Transmission Lines | 1,726,421 05 | $ 7,910,778 78 |
| Local Utilities—Electric, Gas, Water and Street Railway | | 2,369,495 58 |
| Nipissing: | | |
| Power Development and Steam Plant | 419,734 12 | |
| Transformer Stations | 35,492 22 | |
| Transmission Lines | 43,322 00 | 498 548 64 |
| Local Utilities—Electric | | 184,236 23 |
| Rural Lines | | 31,321 96 |
| Pulpmill and Pulpwood Areas | | 509,114 50 |
| | | $ 11,503,495 69 |
| Investments: | | |
| Debentures of the Town of Trenton re sale of Waterworks | 20,003 56 | |
| Debentures of the Town of Napanee re sale of Property and Water Privileges | 12,499 15 | 32,502 71 |
| Cash in Bank | | 1,780 95 |
| Inventories: | | |
| Tools and Equipment | 56,108 25 | |
| Material and Supplies | 445,676 00 | 501,784 25 |

## Liabilities

| | | |
|---|---|---|
| Provincial Treasurer: | | |
| Purchase Price of System | $ 8,350,000 00 | |
| Debentures issued in connection with purchase of Bruton Township Pulpwood area | 225,000 00 | |
| Cash Advances | 2,698,712 78 | $11,273,712 78 |
| Due to Hydro-Electric Power Commission of Ontario | | 18,638 43 |
| Accounts Payable and Accrued Charges | 64,447 85 | |
| Consumers Deposits | 10,734 26 | |
| Unearned Water Rates | 2,940 00 | 78,122 11 |
| Balances due to certain Municipalities in respect of amounts paid by them in excess of the cost of power supplied to them as provided to be paid under their contracts with the Commission | | 7,180 07 |
| Reserve for Renewals | | 1,044,426 52 |
| Reserves for Contingencies | | 7,952 61 |
| Reserves for Sinking Fund | | |
| For retirement of Bonds issued in purchase of Bruton Township Pulpwood Areas | 24,955 66 | |
| For repayment of cost of Mill at Bancroft | 1,862 23 | |
| In respect of Rural Lines | 1,847 65 | 28,665 54 |

| | | | |
|---|---|---|---|
| Accounts Receivable: | | | |
| Power and Pulpmill Accounts | | 81,435 28 | |
| Consumers' Supply—Sales Accounts | | 33,476 71 | |
| Consumers' Light and Power Accounts | | 32,712 79 | |
| | | $ 147,624 81 | |
| Less Reserve for Doubtful Accounts | | 7,251 70 | |
| | | $ 140,373 11 | |
| Balances due by certain Municipalities in respect of the costs of Power supplied to them as provided to be paid under their contracts with the Commission | | 48,066 46 | |
| Due by Municipalities in respect of the operation of Rural Lines | | 10,899 09 | 199,338 66 |
| Expenses Prepaid | | | 5,026 78 |
| Deferred Maintenance, re-insulation of Transmission lines, chargeable to future Operations | | | 42,838 87 |
| Operating Deficit | | | 168,930 15 |
| | | | $ 12,458,698 06 |

$ 12,458,698 06

Schedule—"87"

## CENTRAL ONTARIO SYSTEM

OPERATING ACCOUNT FOR YEAR ENDING 31ST OCTOBER, 1921

| Cost of Operation | | | Revenue | | |
|---|---|---|---|---|---|
| Power Department: | | | | | |
| Power Purchased | $ 14,428 46 | | Power sold to Private Companies and certain Municipalities | $ 255,250 56 | |
| Cost of Operating and Maintaining Generating Plants, Transmission Lines, Stations, etc., including rentals of water powers, and the proportion of administrative expenses chargeable to the operation of the Power Department | 364,182 95 | | Power supplied to certain other Municipalities at cost in accordance with their contracts with the Commission | 139,232 01 | |
| Interest on Capital Investment | 332,795 23 | | Power supplied at cost to the Peterboro Street Railway and the Campbellford Pulp Mill | 45,052 50 | $ 439,535 07 |
| Provision for Renewal of Generating Plants, Lines, Stations, etc., | 128,933 13 | | Light and Power sold to Consumers on the twenty Electric Light Distribution Systems | | 674,019 43 |
| Provision for Contingencies | 27,539 11 | $ 867,878 88 | Gas sold to Consumers on four Gas Systems and sales of by-products | | 204,849 62 |
| Utilities: | | | Water sold to Consumers on one Water System | | 32,481 92 |
| Cost of Operating and Maintaining Electric Light Distribution Systems, Gas Systems, Water Systems and the Peterboro Street Railway including all materials and supplies purchased and the proportion of administrative expenses chargeable to the operation of these Utilities | $ 456,597 65 | | Revenue from Peterboro Street Railway | | 100,816 37 |
| Interest on Capital—investment | 112,079 98 | | Total Revenue from Power Department and Utilities | | $ 1,451,702 41 |
| Provision for Renewal of Plants and Equipment | 72,920 13 | 641,597 76 | Revenue from the operation of the "Oshawa" Rural Lines, including the balances receivable from the Municipalities under their contracts with the Commission | | 10,741 69 |
| Total Cost of Operation of Power Department and Utilities | | $ 1,509,476 64 | Net profit on sales of equipment and supplies | | 32,794 04 |
| Cost of operating the "Oshawa" Rural Lines, including power supplied, operating expenses, interest, renewals and sinking fund | | 10,741 69 | Total Revenue | | $ 1,495,238 14 |
| Net Loss for year on operation of Pulp Mill, and Bruton Township Pulpwood Areas | | 17,693 84 | Net Operating Deficit for year | | 42,674 03 |
| | | $ 1,537,912 17 | | | $ 1,537,912 17 |

## SURPLUS ACCOUNT

| | |
|---|---|
| Debit Balance brought forward 31st October 1920 | $167,530 90 |
| Further provision for water rentals accrued for the period 1st March 1916 to 31st October 1920 | 11,722 67 |
| Balances due to certain Municipalities in respect of amounts paid by them in the two years ending 31st October, 1920 in excess of the cost of power supplied to them as provided to be paid under their contracts with the Commission | 2,312 21 |
| Net Operating Deficit for year ending 31st October, 1921 | 42,674 03 |
| | $ 224,239 81 |

| | |
|---|---|
| Balances due by certain Municipalities in respect of costs of power supplied to them in the two years ending 31st October, 1920 as provided to be paid under their contracts with the Commission | $ 46,774 00 |
| Balances due by certain Municipalities in respect of the operation of the "Oshawa" Rural Lines to 31st October, 1920 | 8,535 66 |
| Balance—as shown on statement of Assets and Liabilities | 168,930 15 |
| | $ 224,239 81 |

Schedule "88"

## CENTRAL ONTARIO SYSTEM

## CAMPBELLFORD PULP MILLS

Operating Account for year ending 31st October, 1921

| | | | |
|---|---|---|---|
| Finished Pulp on hand at 31st October, 1920 | | | $ 1,733 39 |
| Cost of Wood ground during year: | | | |
| Rossed wood on hand at Mill 1st November 1920 | | $ 16,815 91 | |
| Wood taken from the Bruton Township Limits, including stumpage charges, sawing, peeling, handling and river-driving to Bancroft | $ 33,810 73 | | |
| Freight from Bancroft | 8,670 19 | 42,480 92 | |
| Wood purchased | $ 50,984 39 | | |
| Freight from Bancroft and other points | 17,503 61 | 68,488 00 | |
| Barking and Rossing at Campbellford | | 4,631 47 | |
| | | $ 132,416 30 | |
| Less: Wood on hand at 31st October, 1921 | | | |
| Rough | $ 16,290 00 | | |
| Rossed | 23,987 00 | 40,277 00 | 92,139 30 |
| Manufacturing Costs: | | | |
| Wages | | $ 16,120 31 | |
| Power | | 28,866 43 | |
| Mill Supplies—including grindstones, felts, wires, oil waste, etc | | 4,674 36 | |

| | | |
|---|---|---|
| Revenue: | | |
| Sales of Pulp | $ 193,960 99 | |
| Finished Pulp on hand at 31st October 1921 | 15,349 04 | |
| Interest allowed by System on surplus funds of the Pulp Mill | 1,975 24 | $ 211,285 27 |
| Net Loss on Pulp Mill operations—carried to General Operating Account | | 17,693 84 |

| | | | |
|---|---|---|---|
| Maintenance of Machinery and Electrical Equipment | 10,198 11 | | |
| Maintenance of Buildings | 1,027 64 | | |
| Insurance | 7,634 90 | | |
| Provision for renewal of Plant and Equipment | 3,506 44 | 72,028 19 | |
| General and Administrative Expenses: | | | |
| Campbellford Office Salaries and Expenses | $ 5,627 05 | | |
| Proportion of the Commission's Administrative Expense | 902 57 | | |
| Travelling Expenses | 453 02 | | |
| Legal Expense | 1,051 38 | 8,034 02 | |
| Reserve provided against decline in values of pulpwood cut at the Bruton Limits, at the Bancroft Mill, and piled along tracks | 42,000 00 | | |
| Interest on the purchase price of Pulp Mill and Bruton Township pulpwood limits (less a portion included in stumpage charges) | | 13,044 21 | |
| | | $ 228,979 11 | $ 228,979 11 |

Sched-

CENTRAL

STATEMENT SHOWING THE AMOUNT TO BE PAID BY EACH OF THE FOLLOWING MUNICIPALITIES AS RECEIVED BY THE COMMISSION FROM EACH MUNICIPALITY ON ACCOUNT OF SUCH COST, AND THE JUSTMENT, THE ACTUAL COST OF POWER SUPPLIED

| Municipality | Interim Rates per Horse Power Collected by Commission during year | Share of Capital Cost of System on which Interest and Fixed Charges are payable | Average Horse Power supplied in year after correction for power factor | Share of Operating, Maintenance and Administrative Expenses |
|---|---|---|---|---|
| | $ c. | $ c. | $ c. | $ c |
| Bloomfield | 66 16 | 24,879 95 | 33.4 | 764 14 |
| Havelock | 68 00 | 25,088 58 | 16.4 | 986 89 |
| Lakefield | 36 36 | 46,144 58 | 110.8 | 1,883 82 |
| Marmora | 53 70 | 8,040 00 | 11.4 | 470 06 |
| Norwood | 42 00 | 6,587 94 | 9.0 | 563 46 |
| Peterboro | 22 50 | 924,866 02 | 4,613.7 | 40,810 98 |
| Picton | 64 14 | 148,242 18 | 269.6 | 4,054 64 |
| Wellington | 52 76 | 34,810 52 | 69.3 | 1,081 50 |
| Whitby* | 29 00 | 94,713 00 | 397.6 | 4,875 23 |

*Contract with Municipality of Whitby not yet signed.

RURAL

| Municipality | Capital Cost | Cost of Power | Operating, Maintenance and Administrative Expenses |
|---|---|---|---|
| | $ c. | $ c. | $ c. |
| Oshawa Rural District:— East Whitby Township Whitby Township Pickering Township | 49,501 81 | 2,548 00 | 2,252 69 |

Note:—Rural Lines Capital Cost includes:

| | |
|---|---|
| (a) Investment by Commission in Primary Lines | $31,321 96 |
| (b) Investment by Townships in Secondary Lines | 18,179 85 |

ule "89."

ONTARIO SYSTEM

THE COST OF POWER SUPPLIED TO IT UNDER ITS CONTRACT WITH THE COMMISSION, THE AMOUNT AMOUNT CREDITED OR CHARGED TO EACH MUNICIPALITY UPON ASCERTAINING, BY ANNUAL AD- TO IT IN THE YEAR ENDING 31ST OCTOBER, 1921

| Operating Costs and Fixed Charges | | | Total Cost of Power for year as provided to be paid under Contracts | Amounts paid to the Commission by each Municipality | Amount Remaining to be Credited or Charged to each Municipality upon Ascertaining the Actual Cost of Power by Annual Adjustment | |
|---|---|---|---|---|---|---|
| Interest | Renewals | Contingencies | | | Credited | Charged |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| 1,078 34 | 553 24 | 30 34 | 2,426 06 | 2,209 71 | ..... | 216 35 |
| 1,177 42 | 451 13 | 14 90 | 2,630 34 | 2,861 66 | 231 32 | ..... |
| 1,992 58 | 930 91 | 100 65 | 4,907 96 | 4,028 38 | ..... | 879 58 |
| 379 18 | 146 50 | 10 35 | 006 09 | 1,849 51 | 843 42 | ..... |
| 291 27 | 110 15 | 8 17 | 973 05 | 1,105 82 | 132 77 | ..... |
| 39,939 54 | 14,198 69 | 4,191 04 | 99,140 25 | 100,065 38 | 925 13 | ..... |
| 6,425 75 | 3,212 74 | 244 90 | 13,938 03 | 17,517 69 | 3,579 66 | ..... |
| 1 508 73 | 741 88 | 62 95 | 3,395 08 | 3,657 56 | 262 48 | ..... |
| 4,0 2 57 | 1,516 10 | 361 18 | 10,815 15 | 11,290 12 | 474 97 | ..... |

LINES

| Fixed Charges | | | Instalments paid on Bonds issued by Townships | Total Cost of Power, Operating Expenses and Fixed Charges | Revenue from Consumers | Amount Remaining to be Charged to the Municipalities |
|---|---|---|---|---|---|---|
| Interest | Renewals | Sinking Fund | | | | |
| $ c. | $ c. | $ c. | $ c. | $ c. | $ c. | $ c. |
| 2,872 31 | 1,978 15 | 562 93 | 527 61 | 10,741 69 | 8,719 68 | 2,022 01 |

Schedule "90"

## CENTRAL ONTARIO SYSTEM

Statement showing the net credit or charge to each municipality in respect of power supplied to it in each of the three years ending 31st October 1919, 1920 and 1921, interest added to 31st October 1921 and the accumulated amount standing as a credit or charge to each municipality at 31st October 1921

| Municipality | Date Commenced Operating | Amount credited or charged in respect of power supplied in the year ending 31st October 1919 | | Amount credited or charged in respect of power supplied in the year ending 31st October 1920 | | Amount credited or charged in respect of power supplied in the year ending 31st October 1921 | | Interest on such credits and charges to 31st October 1921 | | Accumulated amount standing as a credit or charge on 31st October 1921 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Credited | Charged | Credited | Charged | Credited | Charged | Credited | Charged | Credited | Charged |
| Bloomfield | April, 1919 | ..... | $548 17 | ..... | $307 73 | ..... | $216 35 | ..... | $57 04 | ..... | $1,129 29 |
| Havelock | Feb., 1921 | ..... | ..... | ..... | ..... | $231 32 | ..... | ..... | ..... | $231 32 | ..... |
| Lakefield | Aug., 1920 | ..... | ..... | ..... | 212 03 | ..... | 879 58 | ..... | 8 48 | ..... | 1,100 09 |
| Marmora | Jan., 1921 | ..... | ..... | ..... | ..... | 843 42 | ..... | ..... | ..... | 843 42 | ..... |
| †Norwood | Feb., 1921 | ..... | ..... | ..... | 11 36 | 132 77 | ..... | ..... | 45 | 120 96 | ..... |
| Peterboro | Mar., 1913 | ..... | 20,071 16 | ..... | 19,108 23 | 925 13 | ..... | ..... | 2,402 13 | ..... | 40,656 39 |
| Picton | April, 1919 | ..... | 1,890 94 | $4,278 78 | ..... | 3,579 66 | ..... | $16 87 | ..... | 5,984 37 | ..... |
| Wellington | April, 1919 | ..... | 619 68 | 31 13 | ..... | 262 48 | ..... | ..... | 49 20 | ..... | 372 27 |
| *Whitby | Mar., 1916 | ..... | 3,873 98 | ..... | 1,051 24 | 474 97 | ..... | ..... | 358 17 | ..... | 4,808 42 |
| | | | | | | | | | | $7,180 07 | $48,066 46 |
| Oshawa Rural District: Whitby Township, East Whitby "", Pickering "" | April, 1918 | ..... | $5,229 90 | ..... | $3,116 55 | ..... | $2,022 01 | ..... | $530 63 | ..... | $10,899 09 |

†Norwood charged with engineering services only in 1920

* Contract with Municipality of Whitby not yet signed.

Schedule "91."

## CENTRAL ONTARIO SYSTEM.

### Reserve for Renewals Account, 31st October, 1921

| | | |
|---|---|---|
| Total provision for Renewals to 31st October, 1920 | | $832,672 12 |
| Deduct: Expenditures to 31st October, 1920 | | 20,162 37 |
| Balance brought forward 31st October, 1920 | | $812,509 75 |
| Added during the year ending 31st October, 1921: By Charges against Operations | $208,328 47 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 32,441 76 | 240,770 23 |
| | | $1,053,279 98 |
| Deduct: Expenditures during the year ending 31st October, 1921 | | 8,853 46 |
| Balance carried forward 31st October, 1921 | | $1,044,426 52 |

### Reserve for Contingencies Account—31st October, 1921.

| | | |
|---|---|---|
| Balance brought forward 31st October 1920 | | $10,763 90 |
| Added during the year ending 31st October, 1921: By charges against operations | $27,539 11 | |
| Interest at 4% per annum on the monthly balances to the credit of the account | 414 09 | 27,953 20 |
| | | $38,717 10 |
| Deduct: Expenditures to cover contingencies met with during the year ending 31st October 1921 | | 30,764 49 |
| Balance carried forward 31st October, 1921 | | 7,952 61 |

Schedule "92"

## SANDWICH, WINDSOR AND AMHERSTBURG RAILWAY

AND

## THE WINDSOR AND TECUMSEH ELECTRIC RAILWAY COMPANY

STATEMENT OF ASSETS AND LIABILITIES, 31ST OCTOBER, 1921

| Assets | | | Liabilities | | | |
|---|---|---|---|---|---|---|
| Road and Equipment Rights, Franchises and Goodwill of the Sandwich, Windsor and Amherstburg Railway | $ 1,843,195 90 | | Capital Stock: | | | |
| of the Windsor and Tecumseh Electric Railway Company | 311,596 86 | $ 2,154,792 76 | Sandwich, Windsor and Amherstburg Railway, 2,970 shares of par value of $100 each | | $ 297,000 00 | |
| Investments: | | | Windsor and Tecumseh Electric Railway Company 1,000 shares of par value of $100 each | | 100,000 00 | |
| City of Windsor 4 1/2% Bonds due 1st April 1960 | $ 190,000 00 | | General Reserves: | | | |
| Accrued Interest thereon | 712 50 | 190,712 05 | As at date of purchase of the Railways by the Hydro Electric Power Commission | $ 643,839 58 | | |
| Materials and Spare Equipment | $ 60,286 25 | | Amount of bonds of the Sandwich, Windsor and Amherstburg Railway redeemed in 1921 by the vendors—Detroit United Railways | 110,000 00 | 753,839 58 | $ 1,150,839 58 |
| Stationery, Tickets and other Supplies | 5,498 63 | | | | | |
| Accounts Receivable | 2,794 04 | | | | | |
| Cash in Bank | 6,241 12 | 74,820 04 | | | | |
| Detroit United Railway: | | | | | | |
| In respect of Bond Interest accrued | | 10,762 50 | | | | |
| Valuation and other expenses re purchase of Plant Assets and Capital Stock of these Companies by the Hydro-Electric Power Commission of Ontario | $ 17,392 19 | | Bonded Debt: | | | |
| Less. One-fifth written off | 3,478 44 | 13,913 75 | Sandwich, Windsor and Amherstburg Railway First Mortgage 4 1/2% Gold Bonds due 1st December 1922 | | $ 490,000 00 | |
| Deferred Maintenance chargeable to future operations | | 5,621 28 | Windsor and Tecumseh Electric Railway Company First Mortgage 5% Gold Bonds due 2nd September 1927 | | 189,000 00 | |
| Insurance unexpired | | 3,411 64 | Interest accrued to 31st October 1921 | | 10,762 50 | 689, 762 50 |

Schedule "92"—*Continued*

| Assets | | Liabilities | | |
|---|---|---|---|---|
| Excess of operating costs over revenues for whole period of operation to October 31st 1921—repayable to the Commission by the Municipalities interested in the Railways | 33,558 08 | Hydro-Electric Power Commission of Ontario:— Cash Advances | $ 600,000 00 | |
| | | Less: Current Account | 24,691 23 | 575,308 87 |
| | | Accounts payable and accrued charges | $ 23,478 82 | |
| | | Provision for unredeemed tickets | 1,000 00 | 24,478 82 |
| | | Reserve for Renewal of Road and Equipment | | 47,202 88 |
| | $ 2,487,592 55 | | | $ 2,487,592 55 |

Memoranda:

(a) Of the purchase price of $2,039,000 of 40 year 4½% bonds paid by the Hydro-Electric Power Commission of Ontario for the Sandwich, Windsor and Amherstburg Railway and its subsidiary the Windsor and Tecumseh Electric Railway, $1,250,000 (par value) of such bonds were paid for the surplus of assets over liabilities appearing on the books of the Companies at the date of purchase at $1,040,839.58 while the remainder of such bonds—$789,000 par value—were deposited with a Trustee to be delivered to the Vendors of the properties upon payment by them of the $789,000 of bonds then outstanding against the properties of the Companies. In the fiscal year ending 31st October 1921 $110,000 of the $789,000 of bonds outstanding against the properties of the companies were redeemed by the Detroit United Railways, thus increasing the equities of the companies in the properties—over liabilities—to $1,150,839.58 as above shown. In purchase of these equities bonds of the Commission to the amount of $1,360,000 were outstanding on 31st October, 1921.

(b) The advances of $600,000 made by the Hydro-Electric Power Commission of Ontario to the Sandwich, Windsor and Amherstburg Railway represent advances of $600,000 made by the Bank of Montreal to the Commission, and by the Commission to the Railway Companies which are secured by:—

(1) $190,000 par value of 4½% 40 year bonds of the City of Windsor dated 1st April 1920 (see Assets).

(2) $61,000 par value of 40 year 4½% bonds of the Commission dated 1st April 1920 and guaranteed by the Province of Ontario,—part of the original issue of $2,100,000.

(3) $440,000 par value of 6% 40 year bonds of the Commission dated 1st July 1921 and guaranteed by the Province of Ontario part of the second issue of $900 000.00.

Schedule—"93"

## SANDWICH, WINDSOR AND AMHERSTBURG RAILWAY
AND THE
## WINDSOR AND TECUMSEH ELECTRIC RAILWAY COMPANY

COMBINED OPERATING ACCOUNT FOR THE YEAR ENDING, 31ST OCTOBER, 1921

| | | |
|---|---|---|
| Transportation Expenses | $ 196,987 55 | |
| Maintenance—Way and Structures | 40,981 74 | |
| Maintenance—Equipment | 71,083 82 | |
| Power | 51,158 13 | |
| General Operating and Management Expenses (Windsor Office) | 28,360 30 | |
| Proportion of the Administrative and Accounting Expenses of the Commission chargeable to the operation of the Railway | 9,974 44 | |
| Taxes | 4,503 02 | |
| Insurance | 26,482 37 | $ 429,531 37 |
| Written off Valuation and other expenses re purchase by Hydro-Electric Power Commission | | 1,902 34 |
| Provision for Renewal of Road and Equipment | | 30,491 64 |
| Bond Interest (paid by the Detroit United Railway under agreement dated 14th January 1920) | | |
| Interest on borrowings | | 15,832 86 |
| Total Operating Costs | | $ 477,758 21 |
| Interest paid on the Debentures, $2,039,000.00, issued by the Hydro-Electric Power Commission to cover the purchase price of the plant assets and capital stock of the Railway Company | | 91,755 00 |
| | | $ 569,513 21 |

| | | |
|---|---|---|
| Operating Revenue | | $ 505,326 84 |
| Interest from Bonds of the City of Windsor | | 8,550 00 |
| Total Revenue | | $ 513,876 84 |
| Net deficit for year after payment of Interest on the Debentures issued by the Commission to cover the purchase price of the Railway | | 55,636 37 |
| | | $ 569,513 21 |

## APPORTIONMENT ACCOUNT

| | | |
|---|---|---|
| Net Deficit for year ending 31st October 1921 | $ 55,636 37 | |
| Deduct: Surplus for period ending 31st October 1920 | 22,078 29 | |
| Net Deficit for whole operating period up to 31st October 1921 | | 33,558 08 |
| | | $ 33,558 08 |

| | | |
|---|---|---|
| Apportionment of Deficit by Commission as provided under Sections 9 and 10 of the Hydro-Electric Railway Act: | | |
| City of Windsor | $ 12,780 81 | |
| Town of Walkerville | 3,446 60 | |
| Town of Sandwich | 4,496 90 | |
| Town of Amherstburg | 2,176 08 | |
| Town of Ford City | 1,107 74 | |
| Town of Ojibway | 763 54 | |
| Town of Riverside | 1,207 28 | |
| Town of Tecumseh | 491 85 | |
| Township of Sandwich East | 2,772 25 | |
| Township of Sandwich West | 4,315 03 | 33,558 08 |
| | | $ 33,558 08 |

Schedule—"94"

## GUELPH RADIAL RAILWAY

### Statement of Assets and Liabilities, 31st October, 1921

| Assets | | | Liabilities | | |
|---|---|---|---|---|---|
| Road and Equipment | | $ 185,142 38 | Hydro-Electric Power Commission of Ontario: | | |
| Material and Spare Parts | $ 4,240 78 | | In respect of the purchase price of the Railway to be paid to the City of Guelph under the terms of agreement dated 8th December 1920 | $ 150,000 00 | |
| Stationery, Tickets and other Supplies | 334 29 | | In respect of the $150,000.00 6% bonds, maturing in 1931, and issued by the Commission for the purposes of the Railway—Amount sold thereout and outstanding on 31st October 1921 | 116,000 00 | $ 266,000 00 |
| Accounts Receivable | 3,997 61 | | | | |
| Cash in Bank (in Guelph) | 1,029 49 | 9,602 17 | Accounts Payable and accrued charges | $ 2,439 07 | |
| Cash on deposit in General Bank Account of Commission—being unexpended proceeds of sale of $116,000.00 bonds of the Commission | | 69,641 98 | Provision for unredeemed tickets | 500 00 | 2,939 07 |
| Valuation and other expenses re purchase of Plant and Assets by the Hydro-Electric Power Commission of Ontario | 1,944 40 | | Reserve for Renewal of Road and Equipment | | 1,998 73 |
| Less: One-tenth written off | 194 45 | 1,749 95 | | | |
| Due by City of Guelph: | | | | | |
| Operating deficit for period ending 31st October 1921 after provision for instalment payable under purchase agreement | 10,651 32 | | | | |
| Less: Credited thereagainst the Instalment of Principal and Interest payable to the City of Guelph on 1st November 1921 under the terms of purchase agreement | 5,850 00 | 4,801 32 | | | |
| | | $ 270,937 80 | | | $ 270,937 80 |

Schedule "95"

## GUELPH RADIAL RAILWAY

### Operating Account for Six Months ending 31st October, 1921

| | | | | | |
|---|---|---|---|---|---|
| Transportation Expenses | | $ 16,024 98 | | Operating Revenue | $38,511 05 |
| Maintenance—Way and Structures | | 4,363 40 | | Net deficit for period after provision for instalment on account of principal and interest payable to City of Guelph | 10,651 32 |
| Maintenance—Equipment | | 7,335 27 | | | |
| Power | | 5,262 86 | | | |
| General Operating and Management Expenses (Guelph Office) | | 3,699 25 | | | |
| Proportion of Administrative Expenses of the Commission chargeable to the operation of the Railway | | 1,527 62 | | | |
| Insurance | | 856 69 | | | |
| Taxes | | 1,588 38 | $ 40,658 45 | | |
| Written off valuation and other expenses re purchase by the Hydro-Electric Power Commission | | | 194 45 | | |
| Provision for renewal of Road and Equipment | | | 1,998 73 | | |
| Interest | | | 460 74 | | |
| Provision for payment to City of Guelph of instalment due 1st November 1921 under purchase agreement: | | | | | |
| Interest for half year | | 3,375 00 | | | |
| On account of principal | | 2,475 00 | 5,850 00 | | |
| | | | $ 49,162 37 | | $ 49,162 37 |

Schedule—"96"

## SERVICE BUILDINGS

Statement showing "Reserve for Renewals", "Reserve for Sinking Fund", and the net surplus or deficit of each department to 31st October 1921

| Department | Date Commenced Operating | | Reserve for Renewals | Reserve for Sinking Fund | Net Surplus or Deficit on Operations | |
|---|---|---|---|---|---|---|
| | | | | | Surplus | Deficit |
| Storehouse | March, 1913 | | $7,391 57 | $12,719 61 | $37,355 60 | |
| Laboratory | March, 1913 | $46,076 66 | | | | |
| Less: Cost of Renewals to date | | 257 60 | 45,819 06 | 19,488 45 | | $32,131 52 |
| Less: Net cost of operating Laboratory charged proportionately against the operations of all Systems | | | | | | 32,131 52 |
| Machine Shop | Nov. 1913 | $25,665 01 | | | | |
| Less: Cost of Renewals to date | | 65 68 | 25,599 33 | 6,202 99 | 3,978 58 | |
| Garage | Nov., 1913 | $15,086 24 | | | | |
| Less: Reserve set up in 1918–19–20 on Garage Equipment transferred to Niagara Power Development in year 1921 | | 4,855 10 | | | | |
| | | 10,231 14 | | | | |
| Less: Cost of Renewals to date | | 35 97 | 10,195 17 | 3,663 51 | (Nil) | |
| Grand Totals of Reserves and Surplus | | | $89,005 13 | $42,074 56 | $41,334 18 | |

## OFFICE BUILDINGS

Statement showing "Reserve for Renewals" and "Reserve for Sinking Fund" to 31st October 1921

| | | | | |
|---|---|---|---|---|
| All Departments | May, 1916 | $9,695 44 | $53,356 47 | (Nil) |

Schedule "97."

## INSURANCE DEPARTMENT.

STATEMENT SHOWING RECEIPTS, EXPENDITURES, OUTSTANDING CLAIMS AND SURPLUS FOR THE YEAR ENDING 31ST OCTOBER, 1921.

### RECEIPTS.

| | | |
|---|---|---|
| Niagara Power Development—Assessments | $496,501 96 | |
| Nipigon Power Development—Assessments | 39,080 70 | |
| Ontario Power Company—Assessments | 6,045 96 | |
| Niagara and other Hydro Systems—Assessments | 31,461 44 | |
| Central Ontario System—Assessments | 23,587 38 | |
| Electric Railways—Assessments | 7,962 81 | |
| Hydraulic Investigations and Electrical Inspection—Assessments | 580 80 | |
| Miscellaneous Revenue, less expenses of Department | 13,138 13 | |
| Interest allowed by the Commission on Reserves and Surplus | 15,594 49 | |
| | | $633,953 67 |

### EXPENDITURES.

| | | |
|---|---|---|
| Claims: | | |
| Accidents and Pensions—Employees | $292,751 51 | |
| " —Automobiles | 2,181 48 | |
| " —Peterboro Radial Railway | 7,507 51 | |
| " —Public Liability | 152 61 | |
| Fire —Central Ontario System | 1,154 45 | |
| Accident Prevention | 6,500 00 | |
| | | 310,247 56 |
| Receipts in excess of Expenditures | | $323,706 11 |

### OUTSTANDING CLAIMS AND SURPLUS.

| | | | |
|---|---|---|---|
| Surplus of Receipts over Expenditures at 31st October, 1920 | | $267,103 85 | |
| Receipts in excess of Expenditures for year ending 31st October, 1921 | | 323,706 11 | $590,809 96 |
| Outstanding Claims— | | | |
| Employees' Accident | $166,653 96 | | |
| Automobiles | 500 00 | | |
| Peterboro Radial Railway | 1,700 00 | | |
| Public Liability—Central Ontario System | 150 00 | | |
| Miscellaneous | 5,000 00 | | |
| | | $174,003 96 | |
| Provision to cover Awarded Pensions as per valuation of Workmen's Compensation Board | | 392,735 82 | |
| Sundry Accounts Payable | | 5,700 00 | |
| | | | 572,439 78 |
| Net Surplus | | | $18,370 18 |

Schedule "98A"

## HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

Account with

## THE PROVINCIAL TREASURER

For the Year Ending 31st October, 1921

## NIAGARA AND OTHER SYSTEMS

| | | | |
|---|---|---|---|
| Oct. 31, 1921 | Cheque to cover Interest to date | $ 4,463,345 38 | |
| | Balance carried down | 39,515,930 33 | |
| | | | $ 43,979,275 71 |

| | | | |
|---|---|---|---|
| Nov. 1, 1920 | Balance brought down | | $ 31,779,316 10 |
| Nov. 1, 1920 to Oct. 31, 1921 | Sundry Cash Advances | | 7,736,614 23 |
| Oct. 31, 1921 | Interest for year on all cash advances—including those made in respect of Chippawa works and Central Ontario System—at the rates listed hereunder | $ 4,535,130 79 | |
| | Less: Amount deducted by Commission to reduce to a basis of 5% per annum all interest paid to 31st October, 1921 on advances re Nipigon Development | 71,785 41 | 4,463,345 38 |
| | | | $ 43,979,275 71 |
| Nov. 1, 1921 | Balance | | $ 39,515,930 33 |

Interest Rates:—

(1) At 4% per annum on advances up to 31st October, 1914, and on the Purchase price of the Central Ontario System.

(2) At 5% per annum on advances between 1st November, 1914 and 31st October, 1917, and on the purchase price of the Bruton Township Pulpwood Limits.

(3) At 6.188% per annum on advances in the year ending 31st October, 1918.

(4) At 5.341% per annum on advances in the year ending 31st October 1919.

(5) At 6.20% per annum on advances in the year ending 31st October 1920.

(6) At 6.5% per annum on advances in the year ending 31st October 1921.

Schedule—"98B"

HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

ACCOUNT WITH

THE PROVINCIAL TREASURER

FOR FISCAL YEAR ENDING 31ST OCTOBER, 1921

NIAGARA POWER DEVELOPMENT

| | | | | | |
|---|---|---|---|---|---|
| Oct. 31, 1921 | Balance carried down | $ 53,040,674 52 | Nov. 1, 1920 | Balance | $ 22,360,000 00 |
| | | | Nov. 1, 1920 to Oct. 31 1921 | Sundry Cash Advances | 30,680,674 52 |
| | | | | | $ 53,040,674 52 |
| | | $ 53,040,674 52 | Nov. 1, 1921 | Balance | $ 53,040,674 52 |

Schedule "98C"

HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

ACCOUNT WITH

THE PROVINCIAL TREASURER

FOR THE YEAR ENDING 31ST OCTOBER, 1921

CENTRAL ONTARIO SYSTEM

| | | | | | |
|---|---|---|---|---|---|
| Oct. 31, 1921 | Cash returned to the Provincial Treasurer, being the excess of Cash Advances by the Province over Capital expenditures made on the System up to 31st October, 1920 | $ 1,719,472 22 | Oct. 31, 1920 | Balance | $ 12,173,185 00 |
| Oct. 31, 1921 | Balance Carried Down | 11,273,712 78 | Nov. 1, 1920 to Oct. 31, 1921 | Sundry Cash Advances | 820,000 00 |
| | | $ 12,993,185 00 | | | $ 12,993,185 00 |
| | | | Oct. 31, 1921 | Balance | $ 11,273,712 78 |

Schedule "98D"

## HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

ACCOUNT WITH

## THE PROVINCIAL TREASURER

FOR THE YEAR ENDING 31ST OCTOBER, 1921

Expenditures Charged to the Province

| | | |
|---|---|---|
| Power Investigations, Surveys Etc.— | | |
| Engineering assistance to non-operating Municipalities and Districts; gathering data for statistical purposes; estimates for the supply of power; also rate investigations | | $ 12,279 12 |
| Legal expenses re Thunder Bay System and Great Lakes Paper Company | | 1,750 00 |
| General Hydrographic Surveys, Storage Surveys, Reports and Investigations on Power Sites and Stream Flow, and special Hydrographic Investigations and Reports | | 65,242 24 |
| Engineering Investigations, Surveys and Reports under Water Powers Regulation Act 1916 | | 7,459 85 |
| Estimates, Surveys and Demonstrations in Rural Districts | | 37,707 01 |
| Electrical Inspection: | | |
| Salaries and Expenses of Inspectors: Expenses of local Offices and Administration | $ 212,590 10 | |
| Revenue from Inspection Fees | 183,006 60 | 29,583 50 |
| Salary of Chairman of Commission (Payable out of the Consolidated Revenue Fund of Ontario.) | | |

| | | |
|---|---|---|
| Nov. 1, 1920 Unexpended balance of 1920 advances | | $ 10,449 00 |
| Interest added thereto to 31st October 1921 | | 417 96 |
| Nov. 1, 1920 to Oct. 31, 1921 } Sundry Cash Advances | | 275,068 86 |
| Total Funds Advanced | | $ 285,935 82 |
| Balance—expended for time being out of the Reserve Funds of the Commission pending further cash advances from the Province to cover the same. | | |
| In respect of Power Investigations etc. | $ 24,086 20 | |
| In respect of Radial Railway investigations etc. | 336,995 70 | 361,081 90 |

Schedule "98D"—*Continued*

| | | | |
|---|---|---|---|
| Section 5 (1) Power Commission Act.)..... | | $6,000 00 | $ 160,022 02 |
| Radial Railway Investigations, Surveys Etc.— | | | |
| Expenditures covering Engineering Investigations and Surveys, Submission of By-laws and Issue of Reports on proposed Radial Railways (including $130,697.22 expended and capitalized prior to 31st October 1920)..... | 151,871 77 | | |
| and | | | |
| Expenditures of the Commission in the preparation of data and the submitting of same to the Royal Hydro Radial Commission, also time of Engineers, Office Assistants and Counsel in connection with this work (including $44,704.09 expended prior to 31st October 1920)..... | 335,123 93 | | |
| | | $486,995 70 | |
| | | $647,017.72 | $ 647,017 72 |

Schedule "99."

Accounts Owing by Municipalities and Others for Construction Work Done and Supplies Sold, 31st October, 1921.

| Municipalities and Companies | Amount Owing 31st. October 1921 | Amount three months or more overdue | Remarks re Overdue Accounts |
|---|---|---|---|
| | $ c. | $ c. | |
| Alexandria | 11 28 | | |
| Almonte | 318 63 | | |
| Alvinston | 3,165 89 | | |
| Ancaster Township | Cr. 92 61 | | |
| Apple Hill | 6 00 | | |
| Arthur | 1,648 33 | 1,392 33 | Balance of account for period December, 1919 to June, 1921. |
| Aylmer | 69 42 | | |
| Ayr | 67 12 | | |
| Alabastine Company | 12 79 | | |
| American Radio & Research Corporation | 20 92 | | |
| Apex Electrical Manufacturing Company | 33 80 | | |
| Atlas Printing Company | 113 50 | | |
| Air Board of Canada | 1,184 38 | | |
| Andrews Sign Company | 10 00 | | |
| Armstrong, G. F | 11 14 | | |
| Armstrong Bros., & Frank | 10 00 | | |
| "A" Employees | 543 38 | | |
| Baden | 315 65 | | |
| Barrie | 134 33 | | |
| Beachville | 22 56 | | |
| Beaverton | 340 20 | | |
| Beeton | 205 29 | | |
| Blenheim | 943 24 | | |
| Bobcaygeon | 98 69 | | |
| Bradford | 72 00 | | |
| Brampton | 248 90 | | |
| Brantford | 732 17 | | |
| Brantford Township | 40 29 | | |
| Brechin | 1,278 90 | 1,094 54 | Balance of account for January, 1919 and period October, 1920 to June, 1921. |
| Brigden | 29 97 | | |
| Brockville | 219 81 | | |
| Burford | 21 14 | | |
| Burgessville | 7 68 | | |
| Baetz Bros. Furniture Company | 26 02 | 26 02 | Invoice December, 1920. |
| Baldwin's Canadian Steel Corporation | 104 41 | | |
| Barbeau, L. C., & Company | 3 83 | | |
| Beck Manufacturing Co | 25 89 | | |
| Bedlington, R. H., & Co | 59 72 | | |
| Beeton Telephone Company | 40 07 | | |
| Bluebird Corporation | 70 00 | | |
| Bothwell, W. D | 123 40 | | |
| Bright, T. G., Company | 39 41 | | |
| Brass Brothers | 152 75 | | |
| Book, J. H | 341 00 | | |
| Bonham, R | 55 19 | | |
| Barrett Company, Limited | 96 05 | | |
| *Carried forward* | | | |

Schedule "99."—*Continued.*

Accounts Owing by Municipalities, Etc.—*Continued.*

| Municipalities and Companies. | Amount Owing 31st October 1921 | Amount three months or more overdue | Remarks re Overdue Accounts |
|---|---|---|---|
| | $ c. | $ c. | |
| *Brought forward* | | | |
| Bailey, W. G | 1 80 | | |
| Bertram, John & Son | 2 00 | | |
| Banfield, W. H., & Sons | 55 00 | | |
| Benjamin Electric Manufacturing Company of Canada Limited | 101 08 | | |
| Border City Auto Supply Co. | 9 12 | | |
| Brock Snyder Manufacturing Company | 22 46 | | |
| "B" Miscellaneous | 30 13 | | |
| "B" Employees | 4,678 59 | 2,253 67 | Used cars purchased in March, 1921 on instalment plan. |
| Caledonia | 12 95 | | |
| Cannington | 190 59 | | |
| Carleton Place | 581 57 | 326 10 | Balance of account for period March, to June, 1921. |
| Chatham | 4,700 75 | 365 18 | Balance of account for period April, 1921 to June, 1921. |
| Chesley | 25 23 | | |
| Chesterville | 536 61 | | |
| Chippawa | 849 65 | | |
| Clinton | 67 53 | | |
| Cobden | 74 31 | | |
| Coldwater | 624 48 | 595 64 | Balance of account for period March, 1918 to June, 1921. |
| Collingwood | 46 96 | | |
| Comber | 4 26 | | |
| Cookstown | 4,134 25 | 3,873 18 | Balance of account for period June, 1918 to June, 1921. |
| Creemore | 47 63 | | |
| Canadian Drill & Electric Box Co | 221 99 | | |
| Canadian Electrical Products Limited | 77 64 | 77 64 | Invoice December, 1920. |
| Canadian General Electric Co., Ltd | 918 52 | | |
| Canadian Laco Lamps, Ltd. | 40 32 | | |
| Canadian National Railways | 160 99 | | |
| Canadian Niagara Power Co. | 5 08 | | |
| Canadian Pacific Railway | 34 15 | | |
| Canadian Porcelain Co | 280 00 | | |
| Canadian Salt Company | Cr. 10 70 | | |
| Canadian Westinghouse Co., Limited | 408 88 | | |
| Carr, C. E. A., Company | 324 03 | | |
| Coffield Washer Company of Canada | 70 00 | | |
| Connecticut Electric Manufacturing Company | 20 00 | | |
| Crerar, John | 595 82 | | |
| Canadian Independent Telephone Co., Limited | 27 61 | | |
| Cole, H | 16 11 | | |
| *Carried forward* | | | |

Schedule "99"—*Continued.*

Accounts Owing by Municipalities, Etc.—*Continued.*

| Municipalities and Companies | Amount Owing 31st October 1921 | Amount three months or more overdue | Remarks re Overdue Accounts |
|---|---|---|---|
| | $ c. | $ c. | |
| *Brought forward* | ..... | ..... | |
| Cramp, Wm., & Son, Ship and Engine Building Co | 18 28 | | |
| Constable Bros | 376 65 | | |
| Champion, J | 152 00 | | |
| Cross, I | 84 40 | | |
| Carbon Alloy Steel Company | 176 75 | | |
| Coates, Walter | 32 50 | | |
| Canadian Tungsten Lamp Company | 18 95 | | |
| Conduit Electric Manufacturing Company | 10 00 | | |
| Chelton Electric Company | 10 00 | | |
| Canadian Brass Products, Limited | 12 71 | | |
| Canadian Crocker-Wheeler Company, Ltd | 20 66 | | |
| Canadian Edison Appliance Company, Limited | 190 73 | | |
| Canadian Elevator Equipment Company, Ltd | 4 68 | | |
| Canadian Hoffman Machinery Company, Ltd | 24 40 | | |
| Canadian Nathan Company | 34 61 | | |
| Canada Wire & Cable Company, Limited | 11 97 | | |
| Clements Manufacturing Co. | 5 00 | | |
| Connor, J. H., & Sons | 34 71 | | |
| Crouse-Hinds of Canada, Ltd | 212 11 | | |
| "C" Miscellaneous | 7 80 | | |
| "C" Employees | 1,383 99 | 938 25 | Used cars purchased in March and April, 1921 on instalment plan. |
| Dashwood | 23 01 | | |
| Dereham Township | 2,175 72 | 2,095 29 | Balance of account for period October, 1919 to March, 1920. |
| Dorchester | 13 81 | | |
| Drayton | 32 81 | | |
| Dundalk | 137 84 | | |
| Dunnville | 78 01 | 40 44 | Balance of account for period July, 1920 to June, 1921. |
| Durham | 3,137 64 | | |
| Dutton | 3 30 | | |
| Dysart, Township of | 61 55 | | |
| Dundas, County of | 34 60 | | |
| Doheny, Quinlan & Robertson, Limited | 17 47 | | |
| Dominion Electric Company | 56 12 | | |
| Dominion Electric Iron Co | 6 24 | | |
| Dominion Electric Switch Box Company | 494 03 | 438 68 | Balance of account for period December, 1919 to December, 1920. |
| Dominion Steel Products Co. | 105 00 | | |
| Dunham, C. A., Company | 85 00 | | |
| *Carried forward* | ..... | ..... | |

Schedule "99"—*Continued.*

Accounts Owing by Municipalities, Etc.—*Continued.*

| Municipalities and Companies | Amount Owing 31st October 1921 | Amount three months or more overdue | Remarks re Overdue Accounts |
|---|---|---|---|
| | $ c. | $ c. | |
| *Brought forward* | | | |
| Dominion Bridge Company, Limited | 17 09 | | |
| Dominion Tire Company | 198 00 | | |
| Dempster, S | 48 36 | 48 36 | Invoice November, 1920. |
| Dick, D | 67 73 | | |
| Devoe Electric Switch Co | 93 06 | | |
| Dowswell, Lees and Co | 67 40 | | |
| Duncan Electrical Company | 83 75 | | |
| "D" Miscellaneous | 39 29 | | |
| "D" Employees | 677 01 | | |
| Elmira | 264 49 | | |
| Elmvale | 241 84 | | |
| Elmwood | 143 97 | 20 37 | Invoice June, 1921. |
| Elora | 156 13 | | |
| Embro | 6 63 | | |
| Etobicoke Township | 279 56 | | |
| Exeter | 28 29 | | |
| Electrical Appliances, Ltd | 76 08 | 61 08 | Invoices October and December, 1920. |
| Electrical Engineering Co. of Toronto | 60 79 | 20 59 | Invoices March and April, 1920. |
| Equator Manufacturing Co. | 81 11 | 13 64 | Balance of account for December, 1920. |
| Easy Washing Machine Co. | 75 00 | | |
| Eaton, T. Co., Limited | 5 00 | | |
| Edmunds, J. H., Company | 19 34 | | |
| Elasticap Company | 5 00 | | |
| Electrical Fittings and Foundry, Limited | 19 00 | | |
| "E" Employees | 537 32 | 300 00 | Used car purchased in March, 1921 on instalment plan. |
| Fergus | 1,049 24 | | |
| Flesherton | Cr. 210 77 | | |
| Ferguson Manufacturing Co. | 61 73 | | |
| Ferranti Meter and Transformer Manufacturing Co., Limited | 121 66 | | |
| Fireclay Specialties Co | 55 66 | | |
| Flexlume Sign Company | 178 98 | 86 29 | Balance of invoice December, 1920. |
| Fisher Electric Company | 30 00 | 30 00 | Invoice February, 1920. |
| Foster, O | 76 23 | | |
| "F" Employees | 172 13 | | |
| Galt | 343 83 | | |
| Gamebridge | 30 26 | | |
| Georgetown | 332 32 | | |
| Glencoe | 736 22 | 720 38 | Balance of account for period October, 1920 to June, 1921. |
| Goderich | 368 82 | 5 13 | Balance of account for period November, 1920 to January, 1921. |
| Grand Valley | 58 14 | | |
| Grantham Township | 28 29 | | |
| Granton | 46 45 | | |
| Gravenhurst | 241 72 | | |
| *Carried forward* | | | |

Schedule "99."—*Continued.*

ACCOUNTS OWING BY MUNICIPALITIES, ETC.—*Continued.*

| Municipalities and Companies | Amount Owing 31st October 1921 | Amount three months or more overdue | Remarks re Overdue Accounts. |
|---|---|---|---|
| | $ c. | $ c. | |
| *Brought forward* | ..... | ..... | |
| Guelph Light and Heat Commission | 7,333 52 | | |
| Guelph Water Works Commission | Cr. 9 50 | | |
| Grand Trunk Ry. System | 118 22 | | |
| Grey, County of | 810 70 | 792 74 | Balance of account for period December, 1920 to June, 1921. |
| Grey County Roads Commission | 1,817 79 | 1,777 71 | Balance of account for period November, 1920 to June, 1921. |
| Guelph, City of | 79 39 | | |
| Gartshore, J. J | 203 01 | | |
| Gibson, T. W | 59 45 | | |
| Gillespie Eden Corporation | 210 00 | | |
| "G" Miscellaneous | 6 95 | | |
| "G" Employees | 1,060 79 | 146 76 | Balance on one account for period February, 1920 to June, 1921. |
| Hagersville | 5,236 30 | | |
| Hamilton | 1,351 30 | | |
| Hanover | 497 41 | | |
| Harriston | 28 33 | | |
| Havelock | 1,153 63 | | |
| Hensall | 61 03 | | |
| Hespeler | 66 87 | | |
| Highgate | 27 86 | | |
| Holstein | 316 54 | 239 36 | Balance of account for period December, 1918 to February, 1921. |
| Humberstone | 61 78 | | |
| Huntsville | 246 26 | | |
| Hagersville Quarries, Ltd. | Cr. 21 30 | | |
| Hamilton Bridge Company | Cr. 309 47 | | |
| Hanover Portland Cement Company | 23,571 75 | | |
| Harvard Turnbull Company | 25 15 | | |
| Hessco Electric Manufacturing Co | 693 98 | 506 85 | Balance of account for period December, 1919 to December, 1920. |
| Hobson, H | 50 08 | | |
| Hubbell Electric Products Company | 80 92 | | |
| Howe, C. D | 65 04 | | |
| Hamilton Beach Manufacturing Company | 75 09 | | |
| Harvey Hubbell Company of Canada, Ltd | 140 01 | | |
| Henderson Electric Co | 10 00 | | |
| Hoover Suction Sweeper Co | 5 00 | | |
| Hopson, Thomas E | 5 00 | | |
| "H" Miscellaneous | 16 13 | | |
| "H" Employees | 1,818 00 | 778 54 | Used car purchased in March, 1921 on instalment plan. |
| Ingersoll | 800 16 | | |
| *Carried forward* | ..... | ..... | |

Schedule "99."—*Continued.*

Accounts Owing by Municipalities, Etc.—*Continued.*

| Municipalities and Companies | Amount Owing 31st October 1921 | Amount three months or more overdue | Remarks re Overdue Accounts |
|---|---|---|---|
| | $ c. | $ c. | |
| *Brought forward* | | | |
| International Refill Fuse Co. | 215 07 | 134 08 | Balance of account for period April, 1920 to December, 1920. |
| Industrial Research Commission | 9 13 | | |
| Inksetter, R. A. | 43 05 | | |
| Insulation & Molded Products | 8 00 | | |
| International Paper Box Machinery Co | 12 14 | | |
| Irvine, Ed. | 29 30 | | |
| "I" Miscellaneous | 7 19 | | |
| "I" Employees | 32 | | |
| "J" Employees | 7 63 | | |
| Kemptville | 7,954 78 | | |
| Kincardine | 13,288 98 | 11,366 61 | Balance of account for period September, 1920 to June, 1921. |
| Kingston | 660 11 | | |
| Kirkfield | 192 14 | | |
| Kitchener | 3,258 19 | | |
| Keith's, Limited | Cr. 8 73 | | |
| Kinney, J. R. F. | 47 60 | 47 60 | Invoice December, 1920. |
| Kribs, W. A. | 5 00 | | |
| "K" Miscellaneous | 6 00 | | |
| "K" Employees | 317 91 | | |
| Lakefield | 90 13 | | |
| Lanark | 90 00 | | |
| Listowel | 1,500 53 | 1,398 81 | Balance of account for period July, 1918 to June, 1921. |
| London | 669 29 | | |
| Lucan | 34 14 | | |
| Lucknow | 1,008 47 | | |
| Lever Brothers, Limited | 25 00 | | |
| London Health Association | 127 84 | | |
| Luminous Unit Company | 30 00 | | |
| Lumsden Engineering Co. | 60 27 | | |
| Lincoln Meter Company | 7 39 | | |
| Lawson, W. G. | 37 10 | | |
| Lester, F. W. | 5 00 | | |
| Liggett's Limited | 18 48 | | |
| Lundy, A. R. | 50 26 | | |
| "L" Employees | 935 22 | 271 59 | Used car purchased in March, 1921 on instalment plan. |
| Markdale | 12 51 | | |
| Markham | 23 32 | | |
| Marmora | 1,811 46 | | |
| Midland | 2,720 65 | | |
| Milverton | 462 92 | | |
| Mimico | 4,873 36 | | |
| Mitchell | 752 34 | 26 33 | Invoices March and June, 1921. |
| Macey Sign Company | 262 88 | | |
| Manitoba Power Commission | 62 19 | | |
| Metropolitan Engineering Co | 195 60 | | |
| *Carried forward* | | | |

Schedule "99."—*Continued.*

Accounts Owing by Municipalities, Etc.—*Continued.*

| Municipalities and Companies | Amount Owing 31st October 1921 | Amount three months or more overdue | Remarks re Overdue Accounts |
|---|---|---|---|
| | $ c. | $ c. | |
| *Brought forward* | ..... | ..... | |
| Michigan Central Railway Company | 5 25 | | |
| Mitchell Vacuum Cleaner Company, Ltd | 67 92 | | |
| Morrison, J. H | Cr. 21 00 | | |
| Motor Sundries, Limited | 92 76 | 59 57 | Invoice December, 1920. |
| Mowatt, John | Cr. 200 00 | | |
| Moyer, E | 4 72 | | |
| Marr, David | 43 29 | | |
| March, R. C | 42 00 | | |
| Morgan, Lewis | 384 75 | | |
| Milton Pressed Brick Co | 60 | | |
| Mussens, Limited | 1 26 | | |
| Magic Electric Fires, Canada, Limited | 74 25 | | |
| Majestic Electric Supplies, Limited | 27 30 | | |
| Messervey's Limited | 26 45 | | |
| Metal Craft Co., Ltd | 31 95 | | |
| Metcalfe Sign Company | 21 35 | | |
| Meyer Brothers | 34 75 | | |
| Mikado Company | 31 70 | | |
| Mires, W. H | 8 06 | | |
| Moffatts, Limited | 54 25 | | |
| Monarch Electric Company | 10 00 | | |
| Moore, D. Company, Ltd | 27 22 | | |
| Morris, Herbert, Crane & Hoist Company | 17 77 | | |
| Murray-Kay, Limited | 5 00 | | |
| "M" Employees | 1,256 25 | 387 94 | Used car purchased in March, 1921 on instalment plan. |
| McLean Machine & Tool Co | Cr. 1 10 | | |
| McGarry, J. B | 172 81 | 172 81 | Invoices June, 1921. |
| McKenzie, R. J | 112 50 | | |
| McLaughlin, W. J | 47 | | |
| McConnell & Hicklin | 76 75 | | |
| McInnes, H. D | 28 71 | | |
| McFarlane, G. W., Engineering, Limited | 20 30 | | |
| McClary Manufacturing Co | 83 33 | | |
| McDonald & Willson, Ltd | 42 14 | | |
| "Mc" Miscellaneous | 8 41 | | |
| "Mc" Employees | 393 23 | | |
| Neustadt | 3,013 36 | 2,872 89 | Balance of account for period June, 1919 to June, 1921. |
| Newbury | 8,457 52 | | |
| New Hamburg | 63 49 | 40 80 | Invoice February, 1921. |
| Newmarket | 102 96 | | |
| New Toronto | 910 05 | | |
| Niagara, Township of | 139 21 | | |
| Niagara Falls, City of | 155 70 | | |
| *Carried forward* | ..... | ..... | |

Schedule "99."—*Continued.*

Accounts Owing by Municipalities, Etc.—*Continued.*

| Municipalities and Companies | Amount Owing 31st October, 1921 | Amount three months or more overdue | Remarks re Overdue Accounts |
|---|---|---|---|
| | $ c. | $ c. | |
| *Brought forward* | | | |
| Niagara Falls Hydro Electric System | 2,537 23 | | |
| Niagara Falls Water Commissioners | 11,010 84 | 10,793 01 | Balance of account for period November, 1918 to June, 1921. |
| Niagara-on-the-Lake | 3 37 | 2 59 | Invoice February, 1921. |
| Norwich | 64 83 | | |
| Norwood | 959 03 | | |
| National Advertising Specialties | 45 52 | | |
| National Sand and Material Company | 239 43 | | |
| Nineteen Hundred Washer Company | 67 83 | | |
| Nipigon Fibre & Paper Mills, Limited | 491 29 | 85 00 | Invoice June, 1921. |
| Non-Twist Canopy Ring Co. | 10 00 | 10 00 | Invoice December, 1920. |
| Northern Crane Works | 74 25 | | |
| Northern Electric Co., Ltd. | 18 20 | | |
| Northern Construction Co. | 1,400 00 | | |
| National Electric Heating Co. | 69 07 | | |
| National Equipment Co | 6 00 | | |
| Oil Springs | 2,850 14 | | |
| Omemee | 1,915 87 | 1,000 00 | Balance of account for March, 1921. |
| Orangeville | 2,347 01 | 2,275 31 | Balance of account for period March, 1917 to June, 1921. |
| Orillia | 90 86 | | |
| Ottawa | 2,056 90 | | |
| Otterville | 163 14 | | |
| Ogden Electric Company | 69 83 | 69 83 | Balance of account for period March, 1920 to December, 1920. |
| Osborne Electric Company | 5 00 | | |
| Palmerston | 3,216 31 | 1,646 15 | Balance of account for period January, 1920 to June, 1921. |
| Paris | 146 46 | | |
| Parkhill | 9 36 | | |
| Parry Sound | 7,305 81 | 4,306 53 | Balance of account for period January, 1921 to June, 1921. |
| Penetanguishene | 212 74 | | |
| Perth | 3 31 | | |
| Peterborough | 265 05 | | |
| Petrolia | 57 45 | | |
| Picton | 17 10 | | |
| Port Arthur | 2,189 06 | | |
| Port Colborne | 486 22 | | |
| Port Credit | 27 46 | | |
| Port Dalhousie | 18 05 | | |
| Port Dover | 2,929 82 | | |
| Port McNicoll | 1,955 73 | 165 17 | Balance of account for period August, 1920 to June, 1921. |
| Prescott | 143 07 | | |
| Preston | 485 93 | | |
| Priceville | Cr. 100 41 | | |
| *Carried forward* | | | |

Schedule "99."—*Continued.*

Accounts Owing by Municipalities, Etc.—*Continued.*

| Municipalities and Companies | Amount Owing 31st October 1921 | Amount three months or more overdue | Remarks re Overdue Accounts |
|---|---|---|---|
| | $ c. | $ c. | |
| *Brought forward* | ..... | ..... | |
| Pierce Fuse Corporation | 301 40 | 42 51 | Balance of invoice December, 1920. |
| Pringle, R. E. T., Co | 5 65 | | |
| Public Highways Dept | 11,943 50 | | |
| Public Works Department | 79 97 | | |
| Port Dalhousie Fire Department | 47 80 | | |
| Prison Farm Brickyard | 6 78 | | |
| Packard Electric Co., Ltd | 7 26 | | |
| Phillips, V. O., & Son | 10 00 | | |
| Pneuvac Company | 40 06 | | |
| Popular Priced Electricians, Limited | 5 00 | | |
| Powell & Quiddington | 10 00 | | |
| "P" Employees | 2,844 49 | 248 64 | Balance on one account for period July, 1920 to January, 1921 and on another for used car purchased. |
| Queenston | 2,052 11 | 1,968 84 | Balance of account for period April, 1921 to June, 1921. |
| Queen Victoria Niagara Falls Park Commission | 6,994 01 | | |
| "Q" Employees | 2 84 | | |
| Ridgetown | 80 75 | | |
| Ripley | 1 93 | | |
| Rodney | 5 60 | | |
| Radiant Electric Company | 603 23 | 567 81 | Balance of account for period December, 1919 to December, 1920. |
| Rae Auto Electric Co | 61 80 | 61 80 | Invoice April 1920. |
| Railways and Canals, Department of | 1,089 13 | | |
| Reid, A. L | 19 00 | 19 00 | Balance of Invoice April, 1920. |
| Renfrew Electric Products, Limited | 157 62 | | |
| Ritter Dental Manufacturing Company | 73 42 | | |
| Rockbestos Products Corporation | 30 00 | | |
| Roelofson Elevator Works | 75 78 | 75 78 | Invoice December, 1920. |
| Rogers Electric Company | 73 50 | | |
| Rose & O'Hearn | 51 20 | | |
| Russell Lumber Company | 322 63 | 322 63 | Invoices June, 1921. |
| Russell, John E | 144 03 | | |
| Reliance Manufacturing Co | 5 00 | | |
| Ruddy, E. L., Limited | 6 29 | | |
| "R" Miscellaneous | 17 00 | | |
| "R" Employees | 668 96 | 436 50 | Used car purchased in March, 1921 on instalment plan. |
| St. Catharines | 1,261 06 | | |
| St. Jacob's | 6 59 | | |
| St. Mary's | 318 97 | | |
| St. Thomas | 2,500 23 | | |
| Sarnia | 561 73 | | |
| Scarboro Township | 118 15 | | |
| *Carried forward* | ..... | ..... | |

Schedule "99."—*Continued.*

Accounts Owing by Municipalities, Etc.—*Continued.*

| Municipalities and Companies | Amount Owing 31st October 1921 | Amount three months or more overdue | Remarks re Overdue Accounts |
|---|---|---|---|
| | $ c. | $ c. | |
| *Brought forward* | | | |
| Seaforth | 407 95 | | |
| Shelburne | 1,577 55 | 1,534 98 | Balance of account for period July, 1920 to March, 1921. |
| Simcoe | 200 45 | | |
| Smith's Falls | 966 62 | | |
| Springfield | 4 02 | | |
| Stamford Township Hydro-Electric System | 7,439 20 | 4,958 53 | Balance of account for period March, 1921 to June, 1921. |
| Stamford, Township of | 6,481 95 | 4,862 82 | Invoices May and June, 1921. |
| Stayner | 38 25 | | |
| Stratford | 398 34 | | |
| Strathroy | 137 93 | | |
| Sunderland | 1,044 12 | 10 91 | Balance of account for months of May and June, 1921. |
| Smith and Stone, Limited | 214 60 | | |
| Smith, Howard, Paper Mills, Limited | 131 10 | | |
| Square D. Company | 267 18 | | |
| Sterling Corporation | 59 86 | 59 86 | Invoice December, 1920. |
| Sumbling Machinery Co., Limited | 49 40 | | |
| Superior Electric, Limited | 27 14 | | |
| S.U. & W. Electric Co | 80 75 | | |
| Streetsville Brick Company | 144 16 | 92 63 | Balance of account for period July, 1920 to May, 1921. |
| Sherwood & Sons | 25 00 | | |
| Sebring-Phelps | 30 16 | | |
| Simpson, W. S. | 21 21 | | |
| Slade Manufacturing Co., Limited | 50 44 | | |
| Starr, J. R. L. | 40 25 | | |
| Supreme Water Heater Manufacturing Co | 39 65 | | |
| "S" Miscellaneous | 24 58 | | |
| "S" Employees | 1,346 30 | 565 64 | Used cars purchased in March, 1921 on instalment plan. |
| Tara | 364 53 | 308 13 | Balance of account for period October, 1919 to June, 1921. |
| Tavistock | 447 23 | | |
| Teeswater | 1,119 83 | | |
| Thamesford | 1 56 | | |
| Thamesville | 168 02 | | |
| Thessalon | 2 82 | | |
| Thornbury | 10 45 | 10 45 | Invoices May and June, 1920. |
| Thornton | 115 34 | 80 71 | Balance of account for period July, 1920 to June, 1921. |
| Tilbury | 103 18 | | |
| Tillsonburg | 16 51 | | |
| Toronto | 4,603 26 | | |
| Toronto, Township of | 44 03 | | |
| Tottenham | 69 35 | | |
| *Carried forward* | | | |

Schedule "99".—*Continued.*

Accounts Owing by Municipalities, Etc.—*Continued.*

| Municipalities and Companies | Amount Owing 31st October 1921 | Amount three months or more overdue | Remarks re Overdue Accounts |
|---|---|---|---|
| | $ c. | $ c. | |
| *Brought forward* | ..... | ..... | |
| Taylor-Campbell Electric Co. | 698 02 | 348 08 | Balance of account for period October, 1920 to February, 1921. |
| Toronto Laundry Machine Company | 26 23 | 26 23 | Invoices September and December, 1920. |
| Toronto Lock Manufacturing Company | 36 00 | | |
| Triangle Heater Co. | 115 43 | 109 45 | Invoice December, 1920. |
| Tuckett's Limited | 20 04 | 20 04 | Invoice October, 1920. |
| Toronto Steel Construction Co., Ltd | 192 42 | | |
| Trayler Engineering & Manufacturing Co., Limited | 227 57 | | |
| Toronto & York Roads Commission | 62 26 | | |
| Toronto & York Radial Ry. Company | 12,544 27 | | |
| Transcontinental Agencies, Limited | 1 50 | | |
| Turner, J. J., & Sons | 20 00 | | |
| Thomas, J. A | 5 00 | | |
| "T" Employees | 2,307 52 | 650 00 | Used car purchased in March, 1921 on instalment plan. |
| United Import Company | 59 50 | 59 50 | Invoice December, 1920. |
| Union Carbide Company | 1,631 27 | | |
| United Shoe Machinery Co. | 36 57 | | |
| Vaughan Township | 1,019 25 | 926 53 | Balance of account for period December, 1918 to June, 1921. |
| Victory Loan | Cr. 70 00 | | |
| Victoria Electric Supply Co. | 288 07 | | |
| "V" Employees | 11 72 | | |
| Walkerville | 561 86 | | |
| Wallaceburg | 691 91 | | |
| Wardsville | 2,292 94 | | |
| Waterdown | 219 92 | | |
| Waterloo | 220 23 | | |
| Watford | 18 38 | 18 38 | Balance of invoice April, 1921. |
| Welland | 1,173 77 | | |
| Wellington | 628 60 | | |
| West Lorne | 338 24 | | |
| Weston | 4,534 57 | | |
| Whitby | 1 75 | | |
| Williamsburg | 20 67 | | |
| Winchester | 305 60 | | |
| Windsor | 1,575 66 | | |
| Wingham | 292 68 | | |
| Woodbridge | 82 22 | | |
| Woodstock | 415 19 | | |
| Woodville | 483 60 | | |
| Wroxeter | 7 61 | | |
| Wyoming | 89 04 | | |
| Wase, W. H., & Company | 17 91 | | |
| *Carried forward* | ..... | ..... | |

Schedule "99".—*Continued.*

Accounts Owing by Municipalities, Etc.—*Continued.*

| Municipalities and Companies | Amount Owing 31st October, 1921 | Amount three months or more Overdue | Remarks re Overdue Accounts |
|---|---|---|---|
| | $ c. | $ c. | |
| *Brought forward* | ..... | ..... | |
| Wentworth Manufacturing Company | 41 39 | | |
| Wilson-McGovern, Limited | 244 98 | | |
| Wilson, A. E., Co., Limited | 899 10 | | |
| Workmen's Compensation Board | 243 50 | | |
| Wood, H | 44 87 | | |
| Waterloo, County of | 197 11 | | |
| Warren, Wm | 49 33 | | |
| Woolnough, V | 175 95 | | |
| Welch, A., & Sons, Limited | 10 00 | | |
| Whittaker Stove Works | 35 66 | | |
| "W" Employees | 692 60 | 600 00 | Used car purchased in March, 1921 on instalment plan. |
| York Township | Cr. 68 10 | | |
| "Y" Employees | 9 31 | | |
| Zurich | 28 29 | | |
| RENTS | | | |
| Bokovoy, A | 11 00 | | |
| Elford, James A | 160 00 | | |
| Elsie, B | 45 00 | | |
| Hartley, R | 10 00 | | |
| Hull, E | 50 00 | | |
| Lang, Mrs. A | 2 90 | | |
| Lowry, G | 20 00 | | |
| Montgomery and Warden | 225 00 | | |
| Morten, W. S | 105 00 | | |
| McNulty, G | 7 00 | | |
| Nickle, W. C | 15 00 | | |
| Upper, J. D | 15 00 | | |
| Yow, Ben | 5 00 | | |
| Bowman, A. J | Cr. 15 00 | | |
| Chase, W | Cr. 15 00 | | |
| Clark, C. M | Cr. 15 00 | | |
| Clark, W. H | Cr. 20 00 | | |
| Denholm, J | Cr. 10 00 | | |
| Dalton, R. K | Cr. 20 00 | | |
| Easton, F | Cr. 10 00 | | |
| Gracey, F. B | Cr. 15 00 | | |
| Frattini | Cr. 20 00 | | |
| Hicks, J | Cr. 15 00 | | |
| Misener, F. J | Cr. 15 00 | | |
| Moreau, J | Cr. 15 00 | | |
| McHugh, G | Cr. 15 00 | | |
| McRae, F | Cr. 15 00 | | |
| McQuade, R | Cr. 15 00 | | |
| Phillips, W. H | Cr. 15 00 | | |
| Reid, P. R | Cr. 15 00 | | |
| *Carried forward* | ..... | ..... | |

Schedule "99."—*Continued.*

ACCOUNTS OWING BY MUNICIPALITIES, ETC.—*Continued.*

| Municipalities and Companies | Amount Owing 31st October, 1921 | Amount three months or more Overdue | Remarks re Overdue Accounts |
|---|---|---|---|
| | $ c. | $ c. | |
| *Brought forward* | ..... | ..... | |
| Reuter, J. | Cr. 15 00 | | |
| Russell, J. | Cr. 20 00 | | |
| Stevens, J. | Cr. 15 00 | | |
| Slater, J. | Cr. 15 00 | | |
| Sanstrum, R. P. | Cr. 10 00 | | |
| Stone, W. | Cr. 5 00 | | |
| Veri, N. | Cr. 10 00 | | |
| Brown, J. | Cr. 25 80 | | |
| Brennan, J. | Cr. 15 00 | | |
| Todruick, F. | Cr. 10 00 | | |
| Ponton, Douglas | 6,175 40 | | |
| | $303,613 52 | $75,184 19 | |

Schedule "100."

POWER ACCOUNTS RECEIVABLE.—31ST OCTOBER, 1921.

| Municipalities and Companies | Amounts Owing 31st October, 1921 | Amounts three months or more overdue | Remarks. |
|---|---|---|---|
| | $ c. | $ c. | |
| Niagara— | | | |
| Acton | 628 64 | | |
| Aylmer | 728 62 | | |
| Ayr | 295 83 | | |
| Baden | 546 93 | | |
| Beachville | 1,148 79 | | |
| Blenheim | 2,228 29 | | |
| Bolton | 684 00 | | |
| Bothwell | 712 00 | | |
| Brampton | 1,742 80 | | |
| Brantford | 16,272 40 | | |
| Brigden | 936 71 | | |
| Burford | 586 25 | | |
| Burgessville | 196 46 | | |
| Caledonia | 405 41 | | |
| Chatham | 10,749 42 | | |
| Chippawa | 206 58 | | |
| Clinton | 1,234 51 | | |
| Comber | 587 75 | | |
| Dashwood | 234 26 | | |
| Delaware | 113 33 | | |
| Dereham Township | 182 50 | | |
| Dorchester | 309 99 | | |
| Drayton | 348 25 | | |
| Dresden | 643 02 | | |
| Drumbo | 93 04 | | |
| Dublin | 158 33 | | |
| Dundas | 3,185 54 | | |
| Dundas (Rural Customers) | 518 57 | | |
| Dunnville | 1,925 69 | 983 03 | Increased assessments January to April, 1920 and January to April, 1921. |
| Dutton | 370 66 | | |
| Elmira | 768 52 | | |
| Elora | 717 57 | | |
| Embro | 742 49 | | |
| Etobicoke Township | 971 10 | | |
| Exeter | 1,293 99 | | |
| Fergus | 899 43 | | |
| Forest | 683 50 | | |
| Galt | 6,099 10 | | |
| Georgetown | 1,513 92 | | |
| Glencoe | 486 42 | | |
| Goderich | 2,850 77 | 1,010 94 | Increased assessment January to April, 1921. |
| Granton | 220 81 | | |
| Guelph | 23,208 05 | | |
| Hagersville | 1,433 34 | | |
| Hamilton | 22,449 87 | | |
| Harriston | 2,562 63 | | |
| Hensall | 508 91 | | |
| Highgate | 542 42 | | |
| Ingersoll | 3,764 42 | | |
| Kitchener | 12,141 51 | | |
| *Carried forward* | | | |

Schedule "100."—*Continued.*

POWER ACCOUNTS RECEIVABLE.—*Continued.*

| Municipalities and Companies | Amounts Owing 31st October, 1921 | Amounts three months or more Overdue | Remarks |
|---|---|---|---|
| | $ c. | $ c. | |
| *Brought forward* | | | |
| Niagara System—*Con.* | | | |
| Lambeth | 87 67 | | |
| Listowel | 6,822 99 | | |
| Lucan | 554 98 | | |
| Lynden | 390 29 | | |
| Markham | 732 04 | | |
| Milton | 3,722 73 | | |
| Milverton | 1,483 96 | | |
| Mimico | 495 14 | | |
| Mitchell | 1,170 00 | | |
| Moorefield | 178 07 | | |
| Mount Brydges | 177 91 | | |
| Newbury | 126 93 | | |
| New Hamburg | 1,329 60 | | |
| New Toronto | 6,194 94 | | |
| Niagara Falls | 4,026 35 | | |
| Niagara-on-the-Lake | 978 15 | | |
| Norwich | 1,699 86 | | |
| Oil Springs | 1,627 18 | | |
| Otterville | 164 16 | | |
| Palmerston | 558 80 | | |
| Paris | 1,503 82 | | |
| Parkhill | 360 00 | | |
| Petrolia | 3,369 45 | | |
| Plattsville | 173 33 | | |
| Port Credit | 304 50 | | |
| Port Stanley | 2,122 07 | | |
| Preston | 3,078 95 | | |
| Princeton | 268 50 | | |
| Queenston | 365 63 | | |
| Ridgetown | 753 75 | | |
| Rockwood | 196 16 | | |
| Rodney | 623 22 | | |
| St. George | 324 00 | | |
| St. Jacob's | 218 75 | | |
| St. Mary's | 2,703 87 | | |
| St. Thomas | 3,332 51 | | |
| Sarnia | 17,280 37 | | |
| Scarboro Township | 564 67 | | |
| Seaforth | 946 56 | | |
| Simcoe | 2,045 63 | | |
| Springfield | 86 67 | | |
| Stamford Township | 1,247 00 | | |
| Stratford | 5,338 35 | | |
| Tavistock | 766 21 | | |
| Thamesford | 288 37 | | |
| Thamesville | 380 41 | | |
| Thorndale | 591 51 | | |
| Tilbury | 1,381 16 | | |
| Tillsonburg | 990 30 | | |
| Toronto | 97,146 07 | | |
| Toronto Township | 593 12 | | |
| *Brought forward* | | | |

Schedule "100."—*Continued.*

POWER ACCOUNTS RECEIVABLE.—*Continued.*

| Municipalities and Companies | Amounts Owing 31st October 1921 | Amounts three months or more overdue | Remarks |
|---|---|---|---|
| | $ c. | $ c. | |
| *Brought forward* | | | |
| Niagara System—*Con.* | | | |
| Walkerville | 31,567 66 | | |
| Wallaceburg | 1,725 73 | | |
| Wardsville | 138 37 | | |
| Waterdown | 704 13 | | |
| Waterford | 907 85 | | |
| Waterloo | 890 43 | | |
| Watford | 480 96 | | |
| Welland | 6,399 92 | | |
| Wellesley | 817 02 | | |
| West Lorne | 1,353 00 | | |
| Weston | 1,382 06 | | |
| Windsor | 18,277 88 | | |
| Woodbridge | 2,113 69 | | |
| Woodstock | 6,909 08 | | |
| Wyoming | 201 00 | | |
| Zurich | 545 39 | | |
| Alabastine Company | 2,925 62 | | |
| Baldwin's Canadian Steel Corporation, Limited | 8,773 03 | | |
| Canadian Salt Company | 5,945 36 | | |
| W. H. Deller | 313 14 | | |
| Dominion Flour Mills Co., Limited | 96 05 | | |
| Dominion Sewer Pipe Co. | 1,481 55 | | |
| Galt, Preston & Hespeler Railway | 4,040 30 | | |
| Goodyear Tire & Rubber Co. of Canada, Ltd. | 7,084 93 | | |
| Lake Erie & Northern Ry. Company (Brant) | 3,264 16 | | |
| Lake Erie & Northern Ry. Company (Simcoe) | 1,683 34 | | |
| London & Port Stanley Ry. | 7,124 30 | | |
| G. W. McFarlane Engineering Company | 304 59 | 245 90 | Balance of account April to June, 1921. |
| Milton Pressed Brick Co. | 367 56 | | |
| Mimico Asylum | 198 32 | | |
| Ontario Agricultural College | 621 57 | | |
| Ontario Gypsum Co. | 1,427 70 | | |
| Ontario Reformatory | 1,183 20 | | |
| Prison Farm Brickyard | 1,987 58 | | |
| E. F. Rediek | 26 29 | | |
| D. W. Reid & Son | 42 63 | | |
| St. Mary's Portland Cement Company, Ltd. | 5,699 87 | | |
| Shale Brick Company of Canada, Limited | 2,737 50 | | |
| Streetsville Brick Co. | 2,426 08 | | |
| Toronto Milling Company | 468 77 | | |
| Union Carbide Company | 26,786 04 | | |
| *Carried forward* | | | |

Schedule "100."—*Continued.*

POWER ACCOUNTS RECEIVABLE.—*Continued.*

| Municipalities and Companies | Amounts Owing 31st October, 1921 | Amounts three months or more overdue | Remarks |
|---|---|---|---|
| | $ c. | $ c. | |
| *Brought forward* | ..... | ..... | |
| Niagara System—*Con.* | | | |
| Wolverton Milling Co. | 399 41 | | |
| Woodstock, Thames Valley and Ingersoll Railway | 173 70 | | |
| Petersburg and St. Agatha (Rural Customers) | 403 11 | | |
| Breslau and Preston Road (Rural Customers) | 348 81 | | |
| | $476,448 68 | $2,239 87 | |
| Severn System— | | | |
| Alliston | 715 00 | | |
| Barrie | 2,001 96 | | |
| Beeton | 2,615 37 | | |
| Bradford | 1,136 40 | 333 90 | Increased assessment January to April, 1920. |
| Coldwater | 542 50 | | |
| Collingwood | 2,433 00 | | |
| Cookstown | 375 00 | | |
| Creemore | 494 54 | | |
| Elmvale | 1,365 93 | | |
| Midland | 18,057 81 | 4,461 19 | Increased assessment January to April, 1920 and January to April, 1921. |
| Penetanguishene | 5,647 22 | | |
| Port McNicoll | 3,259 05 | 571 66 | Increased assessment January to April, 1920. |
| Stayner | 901 99 | | |
| Thornton | 342 12 | 150 16 | Increased assessment January to April, 1920. |
| Tottenham | 286 50 | | |
| Victoria Harbor | 172 50 | | |
| Waubaushene | 190 50 | | |
| Air Board of Canada | 596 56 | | |
| Canadian Pacific Ry. Co. | 2,455 46 | | |
| Department of Railways and Canals | 31 59 | | |
| | 43,621 00 | 5,516 91 | |
| Wasdell System— | | | |
| Beaverton | 1,635 00 | | |
| Brechin | 577 32 | | |
| Cannington | 391 62 | | |
| Kirkfield | 167 00 | | |
| Sunderland | 770 82 | | |
| Woodville | 1,548 40 | | |
| Crushed Stone, Limited | 1,574 96 | | |
| | 6,665 12 | | |
| Eugenia System— | | | |
| Arthur | 4,296 45 | 1,747 33 | Balance increased assessments, January to April, 1920 and January to April, 1921. |
| *Carried forward* | ..... | | |

Schedule "100."—*Continued.*

Power Accounts Receivable.—*Continued.*

| Municipalities and Companies | Amounts Owing 31st October, 1921 | Amounts three months or more overdue | Remarks. |
|---|---|---|---|
| | $ c. | $ c. | |
| *Brought forward* | | | |
| Eugenia System—*Con.* | | | |
| Chatsworth | 254 00 | | |
| Chesley | 1,222 60 | | |
| Dundalk | 742 20 | | |
| Durham | 4,171 66 | | |
| Elmwood | 1,019 84 | | |
| Flesherton | 346 87 | | |
| Grand Valley | 785 75 | | |
| Hanover | 12,010 27 | | |
| Holstein | 412 63 | | |
| Kincardine | 456 00 | | |
| Lucknow | 863 50 | | |
| Markdale | 791 85 | 423 52 | Increased assessment January to April, 1921. |
| Mount Forest | 924 13 | | |
| Neustadt | 3,463 12 | | |
| Orangeville | 1,364 63 | 457 34 | Increased assessment January to April, 1921. |
| Owen Sound | 7,040 00 | | |
| Priceville | 41 90 | | |
| Ripley | 475 00 | | |
| Shelburne | 1,965 37 | 831 60 | Increased assessment January to April, 1921. |
| Tara | 1,030 14 | 275 61 | Balance of account August, 1920 and increased assessment January to April, 1921. |
| Teeswater | 1,084 26 | | |
| Wingham | 1,432 50 | | |
| Horning's Mills (Sundry Customers) | 344 90 | | |
| | 46,539 57 | 3,735 43 | |
| Muskoka System— | | | |
| Gravenhurst | 485 50 | | |
| Huntsville | 10,241 31 | | |
| Muskoka Falls (Sundry Customers) | 8 50 | | |
| | 10,735 31 | | |
| St. Lawrence System— | | | |
| Alexandria | 3,415 57 | | |
| Apple Hill | 167 00 | | |
| Brockville | 18,115 15 | | |
| Chesterville | 5,053 06 | | |
| Chesterville (Rural Customers) | 44 23 | | |
| Lancaster | 366 98 | | |
| Martintown | 52 20 | | |
| Maxville | 478 73 | | |
| Prescott | 7,675 47 | | |
| Williamsburg | 99 75 | | |
| Winchester | 1,764 45 | | |
| *Carried forward* | | | |

Schedule "100".—*Continued.*

Power Accounts Receivable.—*Continued.*

| Municipalities and Companies | Amounts Owing 31st Oetober, 1921 | Amounts three months or more Overdue | Remarks |
|---|---|---|---|
| | $ c. | $ c. | |
| *Brought forward* | | | |
| St. Lawrence System—*Con.* | | | |
| Howard Smith Paper Mills Ltd | 12,058 09 | | |
| James Robertson | 4 93 | | |
| | 49,295 61 | | |
| Ottawa System— | | | |
| Ottawa | 19,483 21 | | |
| Thunder Bay System— | | | |
| Port Arthur | 14,192 32 | | |
| Nipigon Fibre & Paper Mills, Limited | 42,037 57 | 11,981 37 | Accounts May and June, 1921. |
| | 56,229 89 | 11,981 37 | |
| Rideau System— | | | |
| Carleton Place | 13,894 63 | 10,820 79 | Balance of account June, 1920 to January, 1921. |
| Lanark | 299 08 | | |
| Perth | 2,620 70 | | |
| Smith's Falls | 28,457 79 | 11,811 24 | Account March to June, 1921. |
| | 45,272 20 | 22,632 03 | |
| Sundry— | | | |
| Grantham Township | 155 95 | | |
| Merritton | 647 10 | | |
| Port Colborne | 581 00 | | |
| Port Dalhousie | 775 84 | | |
| St. Catharines | 12,692 71 | | |
| Standard Steel Construction Company | 1,098 99 | | |
| | 15,951 59 | | |
| Totals | 770,242 18 | 46,105 61 | |

Schedule "101."

"Sinking Fund and Interest" and "Consumers" Accounts on Rural Lines
31st October, 1921

| Municipalities and Companies | Amounts Owing 31st October 1921 | Amounts three months or more overdue | Remarks |
|---|---|---|---|
| | $ c. | $ c. | |
| "Sinking Fund and Interest" Accounts— | | | |
| Ancaster Township | 175 41 | | |
| Beaverton | 218 92 | | |
| Bolton | 71 75 | | |
| Brampton | 20 02 | | |
| Brechin | 24 53 | | |
| Brockville | 719 89 | | |
| Chatham | 61 06 | | |
| Dereham Township | 2,009 78 | | |
| Etobicoke Township | 1,983 53 | | |
| Flesherton | 34 11 | | |
| Georgetown | 302 24 | | |
| Grantham Township | 2,815 64 | 1,883 80 | Invoices October, 1920 and May, 1921 |
| Markdale | 44 20 | | |
| Milton | 27 67 | | |
| Norwich | 1,166 96 | | |
| Ottawa | 34 33 | | |
| Preston | 207 51 | | |
| St. Catharines | 666 67 | | |
| St. Thomas | 65 75 | | |
| Scarboro Township | 1,008 65 | | |
| Springfield | 53 74 | | |
| Sunderland | 330 95 | 154 40 | Invoice May, 1921. |
| Toronto Township | 1,472 51 | | |
| Vaughan Township | 3,874 62 | 1,593 34 | Balance of account for period May, 1920 to May, 1921. |
| Walkerville | 1,461 81 | | |
| Waterdown | 402 06 | | |
| Welland | 1,059 88 | | |
| Windsor | 165 17 | | |
| Woodstock | 37 00 | | |
| Woodville | 107 17 | | |
| | 20,653 53 | 3,631 54 | |
| "Consumers'" Accounts— | | | |
| Sundry Customers on: | | | |
| Brewer and Raymond Lines | 35 85 | | |
| Innes and Karn Lines | 133 25 | | |
| Pullen Line | 48 00 | | |
| W. G. Bailey (Estate) Lines | 116 59 | | |
| Springfield District | 386 25 | | |
| Totals | 719 94 | | |
| | 21,373 47 | 3,631 54 | |

# ANNUAL REPORT

OF

# The Commissioner

of the

# Ontario Provincial Police

## 1922

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO:
Printed and Published by Clarkson W. James, Printer to the King's Most Excellent Majesty
1923

Printed by
THE UNITED PRESS LIMITED
400 Richmond St. W., Toronto

To His Honour Henry Cockshutt, Esq.,
*Lieutenant-Governor of the Province of Ontario.*

May It Please Your Honour:

The undersigned has the honour to present to Your Honour the Report of The Commissioner of the Ontario Provincial Police for the year ending 31st October, 1922.

Respectfully submitted,

W. E. Raney,
*Attorney-General.*

Attorney-General's Department,
March 29, 1923.

## ONTARIO PROVINCIAL POLICE.

*Commissioner.*
MAJOR-GENERAL V. A. S. WILLIAMS, C.M.G.

*Assistant Commissioner.*
A. CUDDY, ESQ.

*Chief Financial Officer.*
J. F. MOWAT, ESQ.

*Superintendent C. I. B.*
MAJOR J. ROGERS.

*Staff Inspector.*
A. T. PAXTON, ESQ.

*Provincial Inspectors.*
W. S. BLACKWALL, ESQ. F. E. ELLIOTT, ESQ.

*Inspectors in charge of Districts.*

| | | | |
|---|---|---|---|
| No. 1 District, | Windsor | Inspector | J. H. Putman. |
| No. 2. | " Niagara Falls | " | C. F. Airey. |
| No. 3. | " Kitchener | " | J. McCaffery. |
| No. 4. | " Toronto | " | W. C. Killing. |
| No. 5 | " Belleville | " | R. Bumpstead, M.M. |
| No. 6 | " Ottawa | " | C. A. Jordan. |
| No. 7 | " Cobalt | " | W. T. Moore. |
| No. 8 | " Sudbury | " | A. E. Storie. |
| No. 9 | " Port Arthur | " | C. W. Symons. |

ONTARIO PROVINCIAL POLICE.
Headquarters, Toronto, January 3rd, 1923.

THE HONOURABLE THE ATTORNEY-GENERAL,
Parliament Buildings, Toronto, Ontario.

SIR:

I have the honour to submit herewith my Annual Report for the year ending October 31st, 1922.

Strength and distribution of the Force at midnight, October 31st, 1922.

23 Officers.
1 Sergeant.
74 Provincial Constables.
50 Inspectors O.T.A.
17 Provincial Officers O.T.A. (temporarily employed).
1 Inspector of Automobiles.
9 Chauffeurs.
20 Clerks and stenographers.
17 Automobiles.

| | Commissioner. | Asst. Commissioner. | Chief Financial Officer | Superintendent C.I.B. | Staff Inspector | Provincial Inspectors | Inspectors C.I.B. | Chief Inspector O.T.A. | District Inspectors | Sergeants | Provincial Constables | Inspectors O.T.A. | Prov. Officers, O.T.A. | Insp. of Automobiles | Chauffeurs | Clerks, etc. | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Headquarters | 1 | ... | 1 | ... | 1 | ... | ... | ... | ... | 1 | .... | .... | .... | 1 | ... | 2 | 7 |
| Criminal Investigation Branch | ... | ... | ... | 1 | ... | ... | 6 | ... | ... | ... | .... | .... | .... | ... | ... | 1 | 8 |
| O. T. A. Investigation Branch | ... | 1 | ... | ... | ... | ... | ... | 1 | ... | ... | .... | 1 | 7 | ... | 3 | 8 | 21 |
| No. 1 District | ... | ... | ... | ... | ... | 1 | ... | ... | 1 | ... | 9 | 5 | 1 | ... | ... | 1 | 18 |
| No. 2 District | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | 13 | 7 | 3 | ... | 2 | 1 | 27 |
| No. 3 District | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | 6 | 6 | 1 | ... | 1 | 1 | 16 |
| No. 4 District | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | 10 | 6 | 1 | ... | ... | 1 | 19 |
| No. 5 District | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | 5 | 6 | 2 | ... | ... | 1 | 15 |
| No. 6 District | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | 9 | 11 | 1 | ... | 1 | 1 | 24 |
| No. 7 District | ... | ... | ... | ... | ... | 1 | ... | ... | 1 | ... | 9 | 1 | .... | .... | ... | 1 | 13 |
| No. 8 District | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | 6 | 4 | 1 | ... | 1 | 1 | 14 |
| No. 9 District | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | 7 | 3 | .... | ... | 1 | 1 | 13 |
| Total | 1 | 1 | 1 | 1 | 1 | 2 | 6 | 1 | 9 | 1 | 74 | 50 | 17 | 1 | 9 | 20 | 195 |

The Province is divided into 9 Districts for the purposes of Police Administration, each under a District Inspector, as under:—

*No. 1.*—Comprises the counties of Essex, Kent, Lambton, Middlesex, Elgin.
HEADQUARTERS AT WINDSOR.

*No. 2.*—Comprises the counties of Oxford, Norfolk, Brant, Wentworth, Haldimand, Lincoln, Welland.
HEADQUARTERS AT NIAGARA FALLS.

*No. 3.*—Comprises the counties of Bruce, Grey, Huron, Perth, Wellington, Waterloo, Dufferin.

HEADQUARTERS AT KITCHENER.

*No. 4.*—Comprises the counties of Halton, Ontario, Peel, Simcoe, York, Districts of Muskoka and Parry Sound.

HEADQUARTERS AT TORONTO.

*No. 5.*—Comprises the counties of Victoria, Haliburton, Peterborough, Northumberland and Durham, Hastings, Prince Edward, Lennox and Addington.

HEADQUARTERS AT BELLEVILLE.

*No. 6.*—Comprises the counties of Renfrew, Frontenac, Lanark, Leeds, Carleton, Grenville, Dundas, Russell, Prescott, Stormont, Glengarry.

HEADQUARTERS AT OTTAWA.

*No. 7.*—Comprises the Districts of Temiskaming, Nipissing, and portion of the District of Algoma.

HEADQUARTERS AT COBALT.

*No. 8.*—Comprises the Districts of Sudbury, Manitoulin and Southern portion of Algoma.

HEADQUARTERS AT SUDBURY.

*No. 9.*—Comprises the Districts of Kenora, Rainy River, Thunder Bay.

HEADQUARTERS AT PORT ARTHUR.

LOCATION OF OFFICERS

| Location | Officers | N.C.O's | Constables | Insprs., O.T.A. | Prov. Officers | Clerks, etc. | Cars |
|---|---|---|---|---|---|---|---|
| Headquarters, Toronto | 13 | 1 | ..... | 1 | 7 | 13 | 2 |
| No. 1 DISTRICT: | | | | | | | |
| Windsor | 1 | ..... | 3 | 1 | 1 | 1 | 1 |
| Chatham | ..... | ..... | 1 | 1 | ..... | ..... | ..... |
| Essex | ..... | ..... | ..... | 1 | ..... | ..... | 1 |
| Sarnia | ..... | ..... | 1 | 1 | ..... | ..... | ..... |
| Wyoming | ..... | ..... | ..... | 1 | ..... | ..... | ..... |
| Point Edward | ..... | ..... | 1 | ..... | ..... | ..... | ..... |
| London | ..... | ..... | 1 | 1 | ..... | ..... | ..... |
| St. Thomas | ..... | ..... | ..... | 1 | ..... | ..... | ..... |
| Port Stanley | ..... | ..... | ..... | ..... | 1 | ..... | ..... |
| No. 2 DISTRICT: | | | | | | | |
| Niagara Falls | 1 | ..... | 4 | ..... | 1 | 1 | ..... |
| Woodstock | ..... | ..... | ..... | 1 | ..... | ..... | ..... |
| Simcoe | ..... | ..... | 1 | 1 | ..... | ..... | ..... |
| Brantford | ..... | ..... | 1 | 1 | ..... | ..... | ..... |
| Dunnville | ..... | ..... | 1 | ..... | 1 | ..... | ..... |
| St. Catharines | ..... | ..... | ..... | 1 | ..... | ..... | ..... |
| Queenston | ..... | ..... | 1 | ..... | ..... | ..... | ..... |
| Welland | ..... | ..... | 1 | 1 | ..... | ..... | 1 |
| Chippawa | ..... | ..... | 1 | ..... | ..... | ..... | ..... |
| Bridgeburg | ..... | ..... | 1 | ..... | ..... | ..... | 1 |
| Fort Erie | ..... | ..... | 1 | ..... | ..... | ..... | ..... |
| Thorold | ..... | ..... | 1 | ..... | ..... | ..... | ..... |
| Hamilton | ..... | ..... | ..... | ..... | 2 | ..... | 1 |
| Dundas | ..... | ..... | ..... | 1 | ..... | ..... | ..... |

LOCATION OF OFFICERS—Continued

| Location | Officers | N.C.O.'s. | Constables | Insprs. O.T.A. | Prov. Officers | Clerks, etc. | Cars |
|---|---|---|---|---|---|---|---|
| No. 3 District: | | | | | | | |
| Kitchener | 1 | | 2 | 1 | | 1 | 1 |
| Walkerton | | | | 1 | | | |
| Wiarton | | | 1 | | | | |
| Goderich | | | | 1 | | | |
| Hensall | | | | | 1 | | |
| Stratford | 1 | | 1 | | | | |
| Guelph | | | 1 | 1 | | | |
| Palmerston | | | 1 | | | | |
| Orangeville | | | | 1 | | | |
| Owen Sound | | | | 1 | | | |
| No. 4 District: | | | | | | | |
| Toronto | 1 | | 2 | 1 | | 1 | |
| Woodbridge | | | | 1 | | | |
| Weston | | | | | 1 | | |
| Orillia | | | | 1 | | | |
| Bala | | | 1 | | | | |
| Barrie | | | 1 | | | | |
| Collingwood | | | 1 | | | | |
| Oshawa | | | | 1 | | | 1 |
| Whitby | | | 1 | | | | |
| Brampton | | | 1 | 1 | | | |
| Parry Sound | | | 2 | 1 | | | |
| Burk's Falls | | | 1 | | | | |
| No. 5 District: | | | | | | | |
| Belleville | 1 | | 2 | 1 | | 1 | 1 |
| Peterborough | | | 1 | 1 | | | |
| Lindsay | | | | 1 | 1 | | |
| Cobourg | | | 1 | 1 | | | |
| Port Hope | | | 1 | | | | |
| Madoc | | | | 1 | | | 1 |
| Napanee | | | | 1 | | | |
| Enterprise | | | | | 1 | | |
| No. 6 District: | | | | | | | |
| Ottawa | 1 | | 2 | 2 | | 1 | 1 |
| Renfrew | | | | | 1 | | |
| Pembroke | | | 1 | | | | |
| Kingston | | | 1 | 1 | | | |
| Sharbot Lake | | | 1 | | | | |
| Carleton Place | | | | 1 | | | |
| Smith's Falls | | | 1 | | | | |
| Brockville | | | 1 | 1 | | | 1 |
| Prescott | | | 1 | | 1 | | |
| Cornwall | | | 1 | | 1 | | 1 |
| Morrisburg | | | | 1 | | | |
| L'Orignal | | | | 1 | | | |
| Alexandria | | | | 1 | | | |
| No. 7 District: | | | | | | | |
| Cobalt | 1 | | 1 | | | 1 | 1 |
| Haileybury | 1 | | | | | | |
| New Liskeard | | | | | | | |
| South Porcupine | | | 1 | | | | |
| Englehart | | | 1 | | | | |
| Hearst | | | 1 | | | | |
| Porquis Junction | | | 1 | | | | |
| Cochrane | | | 1 | | | | |
| Elk Lake | | | 1 | | | | |
| Kirkland Lake | | | 1 | | | | |
| North Bay | | | 1 | | 1 | | |

LOCATION OF OFFICERS—Continued

| Location | Officers | N.C.O's. | Constables | Insprs. O.T.A. | Prov. Officers | Clerks, etc. | Cars |
|---|---|---|---|---|---|---|---|
| No. 8 District: | | | | | | | |
| Sudbury | 1 | | 1 | 1 | 1 | 1 | 1 |
| Foleyet | | | 1 | | | | |
| Chapleau | | | 1 | | | | |
| Gore Bay | | | 1 | | | | |
| Mindemoya | | | | 1 | | | |
| Bruce Mines | | | | 1 | | | |
| Sault Ste. Marie | | | 1 | 1 | | | |
| Blind River | | | 1 | | | | |
| No. 9 District: | | | | | | | |
| Port Arthur | 1 | | 1 | | 1 | 1 | 1 |
| Keewatin | | | | 1 | | | |
| Kenora | | | 1 | | | | |
| Sioux Lookout | | | 1 | | | | |
| Rainy River | | | 1 | | | | |
| Fort Frances | | | 1 | | 1 | | |
| Fort William | | | 1 | | | | |
| Minaki | | | 1 | | | | |

## GENERAL.

When I assumed command of the Force on May 1st, 1922, it was in the throes of a reorganization which had been instituted by my predecessor.

This reorganization has been made still more extensive and far-reaching.

Owing to the demands from all parts of the Province, it was found necessary to increase the strength of the Force, and to establish several new stations throughout the Province, especially in the northern and unorganized districts, where there was by no means adequate police protection.

When the present Government assumed office, there were no returned men employed on the Force; the Force now consists of 79 per cent. returned men.

The discipline of the Force is now excellent and the men composing same have shown a great spirit of loyalty and used good judgment in all cases handled and prosecuted by them.

The Force covers the whole of the Province, and there is now a complete chain of communication between Provincial Police officials from Windsor to the Quebec boundary, and from Niagara to the Manitoba boundary.

The members of this Force, while authorized to carry out all law enforcement within the Province, are instructed not to interfere with the carrying out of duties of municipal police, but to endeavour to work in co-operation with them, which, I am glad to say, is being done.

The District Inspector is responsible for the conduct and discipline of the men within his district, and for all law enforcement therein.

All men joining the Force have been required to pass the necessary examinations, and constables, before being promoted to a higher grade, have to pass a further examination in law enforcement duties.

A conference was called by me at these Headquarters during the month of May, of all District Inspectors, where matters of interest from a law enforcement, disciplinary, and administrative point of view were discussed.

The new Regulations of the Force were adopted on June 8th, 1922, and concurred in by Order-in-Council.

This Force bears in mind the fact that they are a preventive, as well as a repressive Force, and that the prevention of crime is of even greater importance than the punishment of criminals.

## TOUR OF INSPECTION OF THE PROVINCE.

Commencing in July, I visited each of the nine districts. At each headquarters all constables and inspectors O.T.A. were present. The constables were inspected as to uniform and equipment and generally presented a very smart appearance.

The intelligence of the men was generally above the average.

In addressing these officers, special importance was given to the following points:—

Co-operation with municipal forces; gaining and keeping the respect and confidence of the public; esprit de corps; appearance when in uniform; care of Government property; use of firearms; expense and economy.

Special stress was laid upon the importance of there being the closest co-operation between all branches of the service. This was made necessary as it was apparent that this co-operation was lacking in certain places.

However, I am pleased to report that this feeling has now practically ceased to exist, and that at the present time the provincial constables and inspectors O.T.A. are working together in closest harmony.

I also called on the various mayors and other heads of municipalities at the various centres visited; also the Crown Attorneys, police magistrates, and chief constables, and found a general wish to co-operate in all branches of law enforcement.

The Crown Attorneys, without exception, were loud in their praise of the work being carried out by the Provincial Force, and the type of men now comprising the Force.

I found that the system of filing in the various District Headquarters was not up to date, and cumbersome, and decided to have a standardized system for all districts put into force, which has since been carried out.

## RECORD OFFICE.

A Central Record Office has now been established in my office, where a record of each and every case dealt with by the Force is filed and particulars are available.

## POLICE ORDERS.

I have started a system of Police Orders, which are issued weekly, or whenever necessary, and distributed to each member of the Force.

## COMMENDATION.

I have adopted the rule of commending an officer for any exceptionally good work performed in connection with law enforcement, such commendation appearing in a police order and being circulated throughout the Force.

## NORTHERN DISTRICTS, EQUIPMENT, ETC.

In visiting the northern districts it was realized what a tremendous handicap our officers were under, owing to the lack of accommodation for prisoners in the way of "lock up" and "jails," it being often necessary to travel 200 and 300 miles with prisoners, to lodge them in jail.

This means that very often constables are away from their posts for three or four days at a time, and often when a great deal of work has to be done and their services are badly required.

It was also impressed upon me the need of a decided change in the clothing and equipment of the men in these northern districts, and the immediate issue of canoes to enable the men to carry out their duties with efficiency and despatch.

It was noted that officials such as game wardens, fire-rangers, etc., were equipped with snowshoes, canoes, tents, mosquito bars, fur coats, etc., yet our constables, who have exactly the same conditions to contend with, had no such equipment.

I may state that this has now been rectified, and an issue of canoes and tents for summer use, and snowshoes for winter, have been issued. The issue of fur coats for the three northern districts is now under consideration.

## STORES DEPARTMENT.

Owing to the increased strength of the Force, and the consequent increase in the amount of equipment and clothing required, it was found that the Department had no adequate system of handling or storing same. It was therefore decided to establish a "Stores Branch," which has been done and we now have all office supplies, clothing and equipment kept in a special storeroom attached to these Headquarters, under the supervision of the Provincial Inspector posted to Headquarters for duty.

## UNIFORM, EQUIPMENT, ETC.

The uniform being worn when I took over command of the Force was far from satisfactory in style, cut and material, and there was a general feeling of dissatisfaction amongst the constables about wearing same.

I decided that a revision of the whole question of uniform was necessary and called a conference to thoroughly go into same, and recommend any change and improvements thought advisable.

The result of the conference was that a new schedule of clothing and equipment was drawn up, and put into force.

The old type tunic with the Prussian collar has been discarded and a new military type has taken its place; also a new khaki uniform with Stetson hat for summer wear.

It was found that the "holsters" for revolvers were totally unsuitable, and a new type selected and issued.

Also the old belts worn by all ranks have been changed to the Sam Brown pattern, which adds to the smart appearance of the men.

It was also decided to issue the "pea jacket" style of coat for winter wear, in the place of the long overcoat now in use, the reason being that the majority of the District Inspectors feel it is better for walking, especially in deep snow.

It was also decided to issue fur caps for winter wear.

## CLASS OF INSTRUCTION.

Three classes of instruction for recruits were held during the year, in January, May and September.

These classes call for a month's instruction by Provincial Inspectors in accordance with a syllabus laid down in the Regulations, which includes :—

Lectures on—

Drill and Physical Training.
Writing official letters and reports.
Constables' duties.

Criminal Code, O.T.A., and other Dominion and Provincial Statutes.
Observation; detecting suspects and persons wanted.
Police Court procedure.
How to prepare a case.
How to give evidence.
Attitude toward public and other officials.
Method of conducting investigations.
Special precautions in carrying out raids, etc.
First aid to the injured, and practical experience in the use of fire-arms, including revolver practice.

At the end of the period of instruction, candidates are examined, and if a satisfactory report is received, as a result of the course, they are appointed to the Force and are posted to one of the districts. If there is a doubt as to the candidate's efficiency, he is appointed for a period of three months on probation; at the end of which, if he has proved himself to be satisfactory, his appointment is made permanent; if otherwise, his services are dispensed with.

## SUPERANNUATION.

I would call attention to the fact that at present there are on the staff, both O.T.A. and Provincial constables, several men who have rendered excellent service in the past but who have now reached an age where I consider they should make way for younger and more energetic men. They have, however, not reached the retiring age required by the Superannuation Act. I would recommend that the Government seriously consider an amendment to the Superannuation Act to cover such cases as the above.

## TRANSFERS.

I have found in many instances where Provincial constables and inspectors O.T.A. have been appointed many years ago and have "dug themselves in," so to speak, they do not like the idea of being transferred from one point to another. My contention is that it is undesirable, from an efficiency point of view, that a man should be allowed to remain at one point for a considerable length of time, as his usefulness is much impaired thereby, and an order has been issued that transfers will be made from time to time as may be considered in the best interests of law enforcement.

## APPOINTMENT OF SERGEANTS.

To make the Force still more efficient, I have decided it necessary to have a specially selected and trained officer in each district, holding the rank of sergeant, so that he may take some of the responsibility off the shoulders of the District Inspector, and take charge of District Headquarters while his Inspector is absent on duty, or for any other cause.

He will also be available to immediately proceed to the scene of any serious happening within his district, to assist any officer to carry out an investigation, etc., etc.

This sergeant can also be utilized by the District Inspector to carry out inspections within the district, etc., etc.

All Provincial constables before promotion to the rank of sergeant, are required to pass an examination for that grade.

The future District Inspectors will be invariably selected from those holding the rank of sergeant in the Force.

## MOTOR CYCLE PATROL.

It has been considered advisable that this Department should have charge of the policing of the highways in the Province, and to that end it was proposed to organize a motorcycle patrol. This matter is now under consideration.

## CRIMINAL INVESTIGATION BRANCH.

This Department has carried out a large number of very important investigations with a corresponding measure of success, and conducted five extradition cases and arrested three persons required by United States authorities. Amongst the important investigations carried out were the following: Murder, 20 cases; theft, 16 cases; forgery, 6 cases; arson, 1 case; affray, 4 cases; cattle poisoning, 3 cases; breaking and entering, 12 cases; burglary, 11 cases; embezzlement, 3 cases; rape, 1 case; mysterious deaths, 8 cases; concealment of birth, 1 case; suicide, 1 case.

During the racing season, Senior Inspector W. D. Greer was engaged most of the time in suppressing bookmaking at the tracks, and obtained a number of convictions *re* same. The constant supervision of race tracks has made it very difficult now to secure sufficient evidence to convict handbook men.

I regret to say that attention has been called to the fact that in many large cities and towns the habit of making handbooks by individuals is very prevalent, and the Ontario Provincial Police has assisted in every way and co-operated with the municipal police in the endeavour to stamp out this evil, but before a successful drive can be made and the object accomplished, a change in the Criminal Code must be effected, whereby the printing of racing sheets and the use of telegraph and telephone lines is prohibited.

## IDENTIFICATION BUREAU.

The work of the Force having greatly increased in volume and importance, the formation of a Bureau of Identification is being seriously considered to operate in connection with the Filing Bureau now in existence.

The equipment of such a bureau with the necessary outfit for fingerprinting and photography would greatly facilitate the work of this department, and the expense after the initial installation would be practically nil.

## THE MAGISTRATES ACT.

The appointment of magistrates with extended jurisdiction has been a great help to our officers, especially those working in the most outlying districts.

Under present conditions the magistrate often accompanies the police officer to whatever points where there are cases that require adjudication instead of having to take the offenders, and often many witnesses, many miles to a central place of hearing.

Another important point also is, that under the old system of justices of the peace hearing cases and trying offenders, there was always the possibility of local influence interfering with the administration of justice. No matter how good and conscientious the local J.P. was, he was generally a business man, consequently he did not want to antagonize people and prejudice his business. I cannot speak too highly of the splendid service rendered by all magistrates and Crown Attorneys, and the great assistance and encouragement given members of the Force at all times.

## A GENERAL SURVEY OF CONDITIONS THROUGH THE PROVINCE.

I am pleased to report that the serious outbreak of crimes of violence, including murders, bank robberies, hold-ups, etc., which was prevalent throughout the Province in 1920 and 1921, has appreciably decreased, and although there has been a considerable number of murders and other serious crimes reported, yet taking into consideration the extent of the Province, with an area of 407,252 miles, and a dimension of over 1,000 miles from north to south and east to west, an international boundary, and in some parts of the province a very cosmopolitan population, it is safe to say this province compares very favourably with the other parts of the Dominion.

The presence of the international boundary of lake and river on the south and west, has made the problem of enforcing the O.T.A. a very live and, at times, awkward one, and continual vigilance has been at all times necessary to counter-check the numerous schemes put in force by those engaged in trying to circumvent the provisions of the Act.

The same conditions are apparent to a greater or lesser degree at the provincial border on the east and north.

The palmy days of rum-running at Windsor and along the border of the Detroit river, with its prospect of large illicit gains, brought to that district a crowd of undesirables and crooks, who, when the easy money to be made from rum-running was cut off owing to the tightening of the screws in July, 1921, then turned their talents to burglary, highway robbery, and other forms of violence.

Some really good work has been done in this district in cleaning up several cases of highway robbery, etc., and many long sentences have been handed out by the courts as a result.

During the year there were reported no less than ten cases of murder in the counties adjacent to the Niagara border, and conditions here cannot be regarded at present as satisfactory.

This state of affairs, however, should not be viewed as an adverse reflection upon the activities or usefulness of this Force, but rather due to circumstances over which the police have little if any control.

As is well known, the construction of large works at Chippawa and the former work on the Welland Canal caused an influx of foreign labour to this district, and it is amongst that foreign element that these serious crimes of violence principally occur.

To those familiar with conditions in continental European countries, from which the greater part of these labourers come to Canada and the United States, it is well known that a system of individual registration exists. This registration card serves two purposes; that of identification and that of a civil record as to behaviour and family record. This is an undoubted aid to the police in the preservation of law and order.

Here, however, those of foreign birth are free to circulate wherever they wish under a variety of assumed names, and of their past criminal or civil history the police know nothing, and they are not under our laws reasonably liable to suspicion until they commit some offence and suffer arrest.

Whilst it would be difficult to prove, it is safe to assert that there do exist along the Niagara border secret organizations of foreign origin, the objectives of which are not in keeping with British ideals of law and order.

Evidences of the work of such foreign organization appear in the unsolved murders of Italians which occurred respectively at Lewiston, U.S.A. (just across the river), Beverly swamp, near Hamilton, Niagara Falls, Brantford, Oakville, and a murdered Italian found in the Welland Canal.

There were certain conditions apparent in the investigation into each of these murders that cannot be separated from such secret society or vendetta.

It is significant to note that in their operations, these murders are practically always confined to members of a foreign race, and that, by terrorism or other means, any member of their own nationality is prevented from assisting the police to find the guilty party or parties either by communicating information or otherwise.

Our inspectors, when investigating these crimes, have had foreigners tell them that they would rather commit suicide than give them any information, for the penalty was death (even to be suspected) of giving information to the police (another instance of the operation of secret organizations), consequently the unravelling of these crimes is made exceedingly difficult.

A large floating population such as exists in this district, and upon which no tab can be legally provided, of necessity presents many difficulties from a police standpoint, and I believe a system of alien registration, such as that in existence during the war, appears to be the best solution of these difficulties from a police point of view.

In dealing with this subject another fact must not be lost sight of, and that is, that although there are many of these European races who, by reason of naturalization and birth are legally Canadian citizens, yet that legal citizenship does not change the characteristics of the race to which by blood these (citizens) belong.

There were also many other cases of serious offences against the criminal laws, including manslaughter, robbery with violence and whilst armed, robbery and assault, and numerous cases of aliens being found in possession of firearms.

In connection with this subject, the following extract from the *Welland Press* is of interest:—

### Five Alleged Murderers in Custody.

"There are twenty-two prisoners in the Welland bastile and five of them are being held on the most serious charge on the criminal agenda, that of murder. Never before in the history of Welland county has the jail lodged so many alleged murderers as at the present time. It points to the fact that a crime wave is again beginning to sweep this county. In times past, many murders—many of the most brutal and callous type—have been committed in this fair county. For a time it practically became an everyday occurrence and very few of the murderers were brought to justice. *But it is different to-day. The stationing of a fully qualified Provincial officer with training as a detective, and the harmonious co-operation of local police departments, has brought about a happy change.* A culprit requires to be pretty slippery and to cover up his tracks well in order to escape the long arm of the law which, while it appears to work slow, yet works sure."

For the past number of years there has been a serious epidemic of burglaries, thefts, and general looting of cottages, etc., at summer resorts all through the Province.

These depredations have apparently increased yearly, and numerous applications have been received for investigations *re* the same.

Special attention has been paid to the numerous reports of this nature that have come to the notice of our officers, and we have been successful in prosecuting and convicting many of those responsible for the depredations.

Outstanding amongst these are cases at Washago Beach, Atherley, and Huntsville, in Simcoe county, and Muskoka, also the cleaning up of a persistent

epidemic of these cases in Peterborough county. In each case the magistrate or trial judge handed out exemplary sentences.

These sentences and the posting of additional constables at many points throughout the Province, appear to have had the desired effect, as the number of occurrences of this kind that are now reported have appreciably decreased.

In a letter received from the secretary of an important summer resort, commending the work that has been done, he states that property owners now state that they feel their property is safe for the first time since the commencement of these lake resorts.

In the Northern Ontario districts conditions can be described as normal, serious crime being conspicuous by its absence.

Amongst the cosmopolitan population that makes up some of the mining towns and settlements, there has been considerable activity by the bootlegging fraternity, but the inspectors in charge of these districts are quite capable of handling the situation, and at present appear to have it well in hand.

The strength of the three northern districts has been considerably increased, and there are still a number of applications for additional constables from many centres in Northern Ontario awaiting consideration. At present our strength will not permit us to accede to all these applications.

During the ensuing year considerable extension work will be done on the National and T. & N. O. Railways, which will necessitate additional constables being sent to these points.

On October 4th a very disastrous fire occurred in the Temiskaming District, particulars of which have been given in a separate report by Staff Inspector Paxton.

The following is a summary of the murder cases reported and investigated, including some reported in 1920 and 1921:—

*Re* Murder of John McNab, Governor of Guelph Gaol.

On the 7th of November, 1921, John McNab, the governor of Guelph gaol, was attacked by three prisoners detained in the gaol, who were making an effort to escape. McNab was seriously injured, and died a few days later.

One of the three men named John Bedard made good his escape, but was eventually traced to Jersey City, N.J., U.S.A.

He was extradited and at his trial on February 20th, 1922, was found guilty of manslaughter and sentenced to 20 years in Kingston. The prosecution of the two accomplices was handled by the Guelph city authorities.

*Re* Murder of Patsy Vellella and Dominic Predote, at Welland, Ont.

On the 12th of February, 1922, what looked like a double murder was reported by the Crown Attorney, Welland county.

The matter was thoroughly investigated and it was decided from evidence obtained that there had been a quarrel and one had shot the other.

*Re* Murder of Mike Lobosco, Welland, Ontario.

On March 16th, 1922, it was reported that one Mike Lobosco, an Italian, had been murdered at Welland, supposedly by one Licato, also an Italian.

A thorough investigation was made into this matter, and after spending some 17 days on same, the Inspector reported they were unable to locate Licato. It was found that he had crossed over into the States, and from there all trace of him was lost.

*Re* Murder of Constable R. A. Beard, Napanee, Ontario.

This murder was reported in last year's report, and the investigation carried on into this year.

On February 21st, 1922, Erwood Upton, Sherwood Upton, and Wm. F. Bryant came up for trial, and the two Uptons pleaded guilty to a charge of manslaughter, and all three were given life sentences.

There were also numerous other charges of burglary, theft of auto, breaking and entering, brought against these defendants, some 16 in all. These charges covered an extensive period of depredations carried on by these men, the outcome of which was the murder of the above constable when caught in one of their burglaries.

This case entailed a lot of hard work, and it was over a year from the time of the murder until finally cleaned up and the offenders sentenced.

*Re* Murder of Lena Solave and George Weathers, District of Muskoka.

On the 13th of December, 1921, it was reported that one George Cyr had shot and killed Lena Solave and George Weathers at Muskoka.

Cyr was arrested and brought to trial on February 15th, 1922, when he was convicted and sentenced to be hanged. Sentence carried out in May, 1922.

*Re* Murder of Jamieson Johnston, Grey County.

This case was reported in September, 1921.

Dan McMillan and Mary McMillan (who was Johnston's wife at the time he died) were arrested and brought to trial, charged with the murder of Johnston, by administering poison. The jury, however, failed to find them guilty, and they were acquitted.

*Re* Murder of the Rev. Father Clochecy, Grey County.

On the 19th of August, 1922, it was reported that John Cosgrove, better known as "Dummy," had shot the Rev. Father Clochecy, at his church, "St. Patrick's," in Proton township, county of Grey.

Father Clochecy died at 2 p.m., August 23rd, 1922.

Cosgrove was arrested and charged with the murder of Father Clochecy. At the trial he was found to be insane and committed to an asylum.

From investigations made by the Inspector, it was proved that Cosgrove, who was a deaf mute, had harboured feelings of hatred towards the dead priest for a long time, and that his (Cosgrove's) father had some months previously laid an information against his son, and obtained a warrant for his arrest as an insane person. The warrant was put into the hands of the county authorities, but was never executed.

*Re* Murder of Peter Yeghiazarian, at Brantford, Ontario.

On April 25th, 1922, one Peter Yeghiazarian, or Egopian, was murdered, supposedly by one Dent, at Brantford.

Both parties were Armenians, and occupied the same house.

This Department was requested to send assistance to investigate the case, but it was finally decided the Brantford city police did not need further assistance, and our Inspector was recalled.

*Re* Murder of Neil Martin, Ingolf, Kenora, Ontario.

On May 18th, 1922, it was reported to District Inspector Symons, at Port Arthur, that George Knudson had shot and killed one Neil Martin at Ingolf, Kenora.

Investigation was made by Inspector Symons.

Knudson was arrested and charged with the murder of Martin.

It was proved that there had been bad blood between the accused and deceased, owing to a question of the right of portage on Martin's property.

The case was very carefully prepared and laid before the jury at the trial on October 24th, 1922, when they returned a verdict of not guilty against Knudson.

*Re* Murder of one Robert Moulton, Thunder Bay, Ontario.

On May 9th, 1922, it was reported to District Inspector Symons that one Robert Moulton had been shot and killed at Cloud Bay in the Thunder Bay District.

Inspector Symons immediately commenced an investigation, which resulted in the arrest of one Fred Baldwin, a farm hand employed by Moulton.

After arrest and before trial, Baldwin made a complete confession, admitting that he had shot Moulton owing to the opposition he (Moulton) had offered to the intimacy between him, Baldwin, and Moulton's daughter, Gladys.

Baldwin was brought to trial on October 31st, 1922, was found guilty, and sentenced to be hanged on January 13th, 1923.

*Re* Murder of one Ernest Edwards, Peterboro County, Ontario.

On April 10th, 1922, it was reported that one Ernest Edwards had been found dead in the barnyard of his home at Dummer township, Peterboro county, under conditions that warranted an investigation.

An investigation was carried out by Inspectors of the Criminal Investigation Branch with the result that Mrs. Emma Jane Edwards, mother of deceased, and one Abraham Fillion, a farm hand, and paramour of the mother, were arrested and charged with murder.

It was alleged by the prosecution that the prisoners had murdered Edwards, as it would be to their advantage to have him out of the way. It was known that the son had strongly objected to the conduct of the prisoners.

At the trial on October 17th, 1922, the jury found prisoners not guilty, and they were acquitted.

*Re* Suspected Murder of Mrs. Carl Ahrens, Kitchener, Ontario.

On November 18th, 1921, it was reported that Mrs. Carl Ahrens had been drowned in the Grand river at Chipocee, Waterloo county, under very suspicious circumstances.

An investigation was carried out by Constable Gardner at Kitchener and Inspectors of the Criminal Investigation Department, with the result that Carl Ahrens, husband of the deceased, was arrested and charged with the murder of his wife.

After a long and exhaustive investigation, the trial of Ahrens took place at Kitchener, in February, 1922.

The prosecution brought out evidence that Ahrens had recently insured his wife for a considerable sum, also that he had only recently effected a reconciliation

with her, after living apart for some years. It was further proved that he was on terms of intimacy with other women.

The jury, however, found him not guilty as charged, and he was acquitted.

*Re* Murder of One Antonio Banbini, *alias* "Che Che," *alias* F. Lialli, Oakville, Halton County, Ontario.

On June 4th, 1922, it was reported that an unknown man, apparently an Italian, had been found on the 6th line of the township of Trafalgar, in Halton county, in a dying condition. He died in a few minutes and the body was removed to Oakville.

Inspectors of the Criminal Investigation Department were detailed to investigate.

A bullet wound was found on the left side of the man's head, which the coroner decided was the cause of death.

After considerable investigation the man was identified as Antonio Lialli, *alias* Antonio Bambini, *alias* "Che Che," a member of an Italian bootlegging fraternity.

At the inquest an open verdict was returned.

The investigation into this murder showed a very vicious state of affairs existing amongst a certain section of the Italian residents of the Province.

"Lialli" was found to be an associate of the very worst element of this fraternity, and had apparently been guilty of "double crossing" someone.

It was discovered in the course of the investigation, that on the day of the murder a car containing three men, Italians, called at No. 38 Maud street, Toronto, where the deceased used to hang out, and stated in the hearing of a 13-year-old girl, Ontoine Denenei (who was being kept there for immoral purposes), that Lialli had been killed and advised the occupants of the house, "Patsy and Nunziato Nardo," to get the girl away from the joint, as possibly the police would be there enquiring.

No trace of these three men were ever found.

This case is similar to a number of other recent Italian murders. The murders are planned in certain centres, then in order to effectively conceal their identity, the murderers take the victim to an isolated spot in the country and there slay him.

No attempts are made to rob the bodies of cash or valuables.

In practically all these recent cases the victim has been in the illicit liquor business, and the majority of their friends who establish the identity of the victim are engaged in the same traffic.

The circumstances surrounding this case, like others of recent date, make it extremely difficult to make headway in the solution of same. Little or nothing can be learned from those who might, but will not, for fear of reprisals, give information to those investigating these murders.

*Re* Murder of Mrs. Arthur Wilde, Cochrane, Ontario.

On July 12th, 1922, it was reported to District Inspector Moore, Cobalt, that one Arthur Wilde had killed his wife at Cochrane.

After Wilde had beaten his wife very badly, he left her and gave himself up to Police Magistrate Dempsey, where he was arrested. His wife died the same day, and he was charged with murder.

Wilde came up for preliminary hearing on July 20th, 1922, when he was committed for trial.

His trial will take place in December, 1922, at North Bay.

*Re* Murder of John Collins, Manitoba.

Information of this murder near the Manitoba-Ontario boundary, received from the Commissioner of Manitoba Police.

Collins disappeared in January, 1922, and it was suspected that one George Moroz had murdered him, but as the body of Collins could not be found, nothing could be done in the matter of holding Moroz.

The body of Collins was discovered in July, 1922, and information sent this Department stating that Moroz was then supposed to be at Iroquois Falls, and asking for his arrest, if found.

Extensive enquiries were made in and around that district, and one Moroz was held for identification by the Manitoba authorities, but did not prove to be the man wanted.

*Re* Murder of Jack Surmondt, at Sioux Lookout, Ontario.

On August 12th, 1922, it was reported to Provincial Constable McBride, stationed at Sioux Lookout, that one Jack Surmondt had been shot at his home on the outskirts of Sioux Lookout.

The shooting was investigated by Constable McBride, and one Richard G. Anderson was arrested and charged with murder.

The arrest of Anderson was carried out under the greatest difficulty, as immediately after the shooting he had taken to the bush armed with an automatic revolver and plenty of ammunition, and had stated that he would resist arrest and never be taken alive.

The services of a bloodhound was requisitioned, and Anderson were traced to the section house occupied by one James Dickson and his family. He had evidently left the house and taken to the bush again, so the search was continued and surveillance kept upon the house.

A call was sent out for further assistance, and Constables Young, Ingram and Woods responded.

At about 11.30 p.m., August 14th, 1922, the constables received information that he had returned to the section house, that he was in a very high-strung, dangerous condition, and continually kept the revolver in his possession.

It was suggested that Dickson, the section hand (who had the confidence of Anderson) should take him in a drink prepared by a local druggist, the said drink to be apparently liquor, but to be in reality a sleeping draught. This was carried out, but the draught failed to have any effect on him, no doubt owing to his overstrung nerves.

About 3 a.m., August 15th, Dickson came and reported to the constables that Anderson was suspicious of him, and that he feared for his own safety and the safety of his family.

It was then decided to enter the house and try to rush Anderson and overpower him.

Constables McBride and Young took off their boots and entered the house and remained outside the room in which Anderson was. At a prearranged signal the door was burst in and the constables overpowered Anderson before he could use his revolver. The revolver was found to be loaded in all seven chambers, and it is little short of a miracle that some of the constables were not killed.

On August 16th, 1922, Anderson appeared before Police Magistrate Vaughan and was committed for trial on the charge of murder.

On October 7th, 1922, Anderson committed suicide in the Kenora jail whilst awaiting trial on the above charge.

*Re* Murder of Adam Solton, Thorold, Ontario.

On August 21st, 1922, a report was received by Provincial Constable Gurnett, stationed at Welland, that one Adam Solton had been killed, and Tony Solton dangerously wounded at Thorold.

Constable Gurnett, assisted by Inspector Stringer of the Criminal Investigation Branch, commenced an investigation into the cause of the killing and wounding.

One man, Harry Rutka, was arrested the same day as one of three who did the murder, and after a very extensive investigation, and some remarkably able work on the part of Constable Gurnett and Inspector Stringer, a second man, Nick Thomas, was arrested as he was about to withdraw his money at a bank in Hamilton.

The third man wanted was identified as Nick Rutka, a brother of Harry Rutka, the first man arrested, and circulars asking for his arrest were sent out.

On September 26th, 1922, Harry Rutka and Nick Thomas appeared before Police Magistrate Munro, at Thorold, on a charge of "murder," and were committed for trial.

The trial of the above took place at Welland on October 25th and 26th, 1922, when both prisoners were found guilty by the jury and sentenced to be hanged on January 12th, 1923.

*Re* Murder of Pete Levinsky, Niagara Falls, Ontario.

On August 18th, 1922, it was reported to Provincial Constable Howie that one Pete Levinsky was supposed to have been poisoned at the home of one William Kostick, Falls View, Niagara Falls.

Levinsky was taken to the General Hospital, Niagara Falls, where he was operated on and it was found that he had a "ruptured bowel." He died on August 30th, 1922.

At the inquest the jury returned a verdict that he came to his death by a blow received during a fight at the Kostick home.

William and Mary Kostick were arrested and charged with the murder of Levinsky.

They were committed for trial on a charge of manslaughter.

At the trial, which took place on October 23rd and 24th, 1922, at Welland, it was proved that the Kosticks had quarreled with Levinsky because he had stated he was going to move to a new boarding house.

The jury, after a long deliberation, brought in a verdict of not guilty, and they were acquitted.

*Re* Murder of Joe Scaroni, Welland, Ontario.

On September 5th, 1922, it was reported to Provincial Constable Gurnett, stationed at Welland, that the body of a man had been found in the Welland Canal, near the old Quaker bridge.

From investigations made by Constable Gurnett and the Inspectors of the Criminal Investigation Department, it was proved that the body was that of one Joe Scaroni, of Brantford, Ontario.

At the inquest held at Welland on September 12th, 1922, it was shown that Joe Scaroni left Brantford on Sunday, September 3rd, 1922, in company with a

cousin, Sam Scaroni. They took an electric car to Hamilton, and visited one Rocco Perry at his home there. Perry then drove them to Guelph to Maria Scaroni's place, where they stayed several hours. Perry returned to Hamilton in his car that same evening, leaving the others in Guelph.

Perry was accompanied by the woman he is living with in Hamilton.

Sam Scaroni left Guelph for Brantford at 11 o'clock a.m., September 4th, 1922, and Joe Scaroni (the dead man) got a man named "Bun Clark" to drive him to the station at Guelph, ostensibly to catch the train leaving at 6 o'clock p.m., for Hamilton, on September 4th, 1922. That was the last seen of him alive.

This case has been investigated continually by the cleverest men in the Investigation Department, and so far they have not been able to actually bring the crime home to anyone.

*Re* Murder of Wesley Moult, Hastings, Ontario.

On June 29th, 1922, it was reported to Headquarters, No. 5 District, Belleville, that the body of one Wesley Moult had been found in the barn on his premises in the township of Tyendenaga, county of Hastings, under circumstances which led to the belief that he had been murdered.

The case was investigated by the officers of No. 5 District, and eventually one Maurice Barrie, a farmhand employed by Moult, was taken into custody and charged with the murder of his employer.

At the trial, which took place at Belleville on September 20th, 1922, it was proved that Barrie had for some time past harboured a grievance against his employer Moult, owing to interference by Moult in the matter of intimacy between Barrie and a girl employed as a servant in the Moult household.

He was found guilty of murder by the jury and sentenced to be hanged on December 14th, 1922.

*Re* Murder of Ivan Mitinchak, Iroquois Falls, Ontario.

On October 9th, 1922, it was reported to District Inspector Moore at Cobalt, that one Ivan Mitinchak, a Roumanian, had been killed in a drunken brawl at the "Spanish House," Ansonville, on October 8th, 1922.

One Karl Kilinick was arrested as the guilty party and charged with the murder of Mitinchak.

He appeared before Magistrate Atkinson at Iroquois Falls, on October 18th, 1922, and was committed for trial.

*Re* Beatrice Nicholls, Baby Murder.

On May 7th, 1922, it was reported to this Department that one Beatrice Nicholls, a single woman, had, whilst en route from Toronto to Lindsay, thrown her baby out of the train window, whereby the same was killed.

The case was investigated by the Criminal Investigation Department and a charge of murder laid against the mother.

The preliminary hearing took place before the police magistrate at Lindsay, on May 12th, 1922, when she was committed for trial.

At the trial, which took place at Lindsay, it was attempted to prove that the child was dead before being thrown from the train, but medical evidence disproved this and the jury returned a verdict of guilty of manslaughter, and Nicholls was sentenced to 15 years in the Kingston penitentiary.

THE FOLLOWING UNSOLVED MURDERS, WHICH WERE REPORTED PRIOR TO 1921, HAVE ALSO BEEN FURTHER INVESTIGATED.

*Re* LEAPELLO, TONY, found dead on a back road a short distance west of the Humber, in July, 1917, with some 15 stab wounds in his body.

An Italian, Frank Lombardi, is suspected of this murder, and is also wanted in connection with another murder at Centre Avenue and Elm street, Toronto.

A warrant is out for Lombardi's arrest, but he cannot be located.

The city, county and Provincial police have all worked hard on this, but without results.

*Re* THOS. CHEMELEWZKA, a Russian who was beaten up in a drunken brawl at New Toronto, in April, 1919.

He eventually died in the hospital from the result of the injuries received.

He knew the men who had caused his injuries but would not disclose their identity.

The police were unable to obtain a statement from Chemelewzka before he died.

The county, city and Provincial authorities have all worked on this case, but have been unable to place the death of this man on any person.

*Re* JOHN G. ROWLAND, a taxi driver, who was stabbed to death at Leaside, in November, 1919.

A great deal of work has been done in further investigating this case, but we have been unable as yet to trace those responsible for the murder.

The following is a summary of cases entered and convictions secured by the Ontario Provincial Police during the period from November 1st, 1921, to October 31st, 1922:—

| Offence | Cases Entered | Convictions | Dismissals and Withdrawals | Awaiting Trial |
|---|---|---|---|---|
| Abandoning Children | 1 | 1 | ..... | ..... |
| Abduction | 2 | 1 | 1 | ..... |
| Abortion | 5 | 1 | 4 | ..... |
| Abusive Language | 2 | 2 | ..... | ..... |
| Accessory | 2 | 1 | 1 | ..... |
| Affray | 5 | 5 | ..... | ..... |
| Agricultural Societies Act | 1 | 1 | ..... | ..... |
| Amusement Tax Act | 4 | 3 | 1 | ..... |
| Arson | 4 | 3 | 1 | ..... |
| Assault | 211 | 159 | 52 | ..... |
| Attempted Bribery | 1 | 1 | ..... | ..... |
| Attempted Carnal Knowledge | 4 | 4 | ..... | ..... |
| Attempted Suicide | 9 | 8 | 1 | ..... |
| Betting | 3 | 2 | 1 | ..... |
| Bigamy | 13 | 12 | ..... | 1 |
| Birth Registration Act | 2 | 1 | 1 | ..... |
| Bread Act | 2 | 2 | ..... | ..... |
| Breaking and Entering | 61 | 42 | 19 | ..... |
| Breaking Jail | 6 | 4 | 2 | ..... |
| Buggery | 5 | 4 | 1 | ..... |
| Burglary | 28 | 26 | 2 | ..... |
| Carnal Knowledge | 11 | 9 | 2 | ..... |
| Cattle Poisoning | 3 | 2 | 1 | ..... |
| Children's Protection Act | 3 | 3 | ..... | ..... |
| Cinematograph Act | 3 | 3 | ..... | ..... |
| Circus and Travelling Shows | 2 | 2 | ..... | ..... |
| Concealment of Birth | 4 | 4 | ..... | ..... |
| Conspiracy | 1 | 1 | ..... | ..... |
| Contempt of Court | 2 | 2 | ..... | ..... |

| Offence | Cases Entered | Convictions | Dismissals and Withdrawals | Awaiting Trial |
|---|---|---|---|---|
| Corrupting Morals of Children | 7 | 7 | | |
| Criminal Negligence | 7 | 3 | 4 | |
| Cruelty to Animals | 21 | 18 | 3 | |
| Damage to Property | 9 | 5 | 4 | |
| Delinquency | 2 | 2 | | |
| Deserting Wife | 4 | 3 | 1 | |
| Disorderly Conduct | 25 | 16 | 9 | |
| Disorderly House | 27 | 18 | 7 | 2 |
| Disturbing Religious Service | 2 | 2 | | |
| Escaping Custody | 2 | 2 | | |
| Embezzlement | 3 | 3 | | |
| Factory Act | 2 | 2 | | |
| False Pretences | 30 | 21 | 8 | 1 |
| Fighting in Public Place | 3 | 3 | | |
| Fire Prevention Act | 1 | 1 | | |
| Forest Fire Act | 3 | 3 | | |
| Forgery | 11 | 10 | | 1 |
| Fraud | 21 | 11 | 10 | |
| Gambling | 84 | 76 | 8 | |
| Game and Fisheries | 68 | 66 | 2 | |
| Games of Chance | 29 | 20 | 9 | |
| Gaming House | 26 | 25 | 1 | |
| Health Act | 7 | 4 | 3 | |
| Highways and Bridges Act | 2 | 2 | | |
| Highway Travel Act | 1 | 1 | | |
| Housebreaking | 32 | 28 | 4 | |
| Impersonating Officer | 2 | 1 | 1 | |
| Incest | 12 | 10 | 2 | |
| Income Tax Act | 1 | 1 | | |
| Indecent Act | 2 | 1 | 1 | |
| Indecent Assault | 6 | 5 | 1 | |
| Indecent Exposure | 1 | 1 | | |
| Indian Act | 2 | 2 | | |
| Inland Revenue Act | 230 | 210 | 19 | 1 |
| Inmate Disorderly House | 3 | 2 | 1 | |
| Insane | 38 | 31 | 7 | |
| Insulting Language | 4 | 2 | 2 | |
| Keeping Cockpit | 1 | 1 | | |
| Kidnapping | 1 | 1 | | |
| Lord's Day Act | 107 | 104 | 3 | |
| Lotteries | 4 | 4 | | |
| Manslaughter | 4 | 2 | 2 | |
| Master and Servant Act | 10 | 7 | 1 | 2 |
| Mining Act | 1 | 1 | | |
| Mischief | 8 | 6 | 2 | |
| Motor Vehicles Act | 617 | 585 | 31 | 1 |
| Murder | 16 | 10 | 5 | 1 |
| Neglect at Childbirth | 1 | 1 | | |
| Neglect of Duty | 1 | 1 | | |
| Non-support | 18 | 10 | 3 | 5 |
| Nuisance | 1 | | 1 | |
| Obscene Language | 1 | 1 | | |
| Obstructing Highway | 2 | 2 | | |
| Obstructing an Officer | 13 | 13 | | |
| Offences Against a Person's Reputation | 1 | 1 | | |
| Opium and Drug Act | 6 | 5 | 1 | |
| Offensive Weapon Act | 111 | 95 | 15 | 1 |
| Ontario Temperance Act | 558 | 472 | 73 | 13 |
| Perjury | 6 | 1 | 5 | |
| Pointing Firearms | 4 | 3 | 1 | |
| Poisoning Animals | 4 | 1 | 3 | |
| Pool Room Act | 3 | 3 | | |
| Procuring for Defilement | 2 | 1 | 1 | |
| Prostitution | 5 | 4 | | 1 |
| Provincial Fire Protection Act | 1 | 1 | | |
| Provincial Statutes | 1 | 1 | | |
| Provincial Board of Health Act | 1 | 1 | | |
| Rape | 15 | 11 | 4 | |

| Offence | Cases Entered | Convictions | Dismissals and Withdrawals | Awaiting Trial |
|---|---|---|---|---|
| Receiving Stolen Goods | 25 | 15 | 8 | 2 |
| Robbery | 33 | 28 | 3 | 2 |
| Seduction | 12 | 7 | 5 | ..... |
| Setting Fires | 2 | 2 | ..... | ..... |
| Setting Poison | 1 | ..... | 1 | ..... |
| School Attendance Act | 6 | 5 | 1 | ..... |
| Shooting with Intent | 7 | 2 | 5 | ..... |
| Shopbreaking | 34 | 27 | 7 | ..... |
| Sureties to Keep the Peace | 1 | 1 | ..... | ..... |
| Theatre and Cinematograph Act | 4 | 4 | ..... | ..... |
| Theft | 291 | 220 | 67 | 4 |
| Threatening Letters | 6 | 5 | 1 | ..... |
| Town By-laws | 7 | 7 | ..... | ..... |
| Trespass | 10 | 6 | 4 | ..... |
| Vagrancy | 77 | 67 | 9 | 1 |
| Vital Statistics Act | 1 | 1 | ..... | ..... |
| War Decorations Act | 1 | 1 | ..... | ..... |
| Wounding | 4 | 3 | 1 | ..... |
| Injuring Animals | 1 | 1 | ..... | ..... |
| Total | 3,177 | 2,678 | 460 | 39 |
| Ontario Temperance Act (entered by Inspectors O.T.A. and Provincial Officers O.T.A.) | 3,050 | 2,605 | 445 | ..... |
| | 6,227 | 5,283 | 905 | 39 |

## COMPARATIVE STATEMENT

Of prosecutions under all Acts and Statutes for the years ending October 31st, 1921, and October 31st, 1922:—

| 1921. | | 1922. |
|---|---|---|
| 6,191 | Prosecutions | 6,227 |
| 5,037 | Convictions | 5,283 |
| 1,154 | Dismissals | 944 |

An increase in the total number of prosecutions of 36.

## ONTARIO TEMPERANCE ACT.

Under the reorganization which has been completed since I took over the command of the Force, the Assistant Commissioner was made directly responsible for the enforcement of this Act.

In 1922 there were 3,608 cases prosecuted under this Act by our officers, and 2,994 convictions obtained and 614 dismissed or withdrawn, and awaiting trial, as compared with 4,412 prosecutions, 3,444 convictions, 968 dismissals, etc., 1921.

Liquor confiscated during the year 1922 amounted to 13,631 gallons of liquor and beer.

The decrease in the number of prosecutions can be ascribed principally to the following causes:

"The Amendment to the Canada Temperance Act that went into force in July, 1921, prohibiting the import of liquor into the Province. This was the greatest death-blow the bootlegger has received and the increased activity in hunting down the operators of illicit stills and their poison manufactories, and heavy penalties imposed by the Police Magistrates, throughout the Province generally."

The system of Inspectors O.T.A., and the Investigation Branch of the License Department employing men for temporary periods as special operators, has been discontinued.

Before any men are now taken on for this work, they have to be approved by myself and comply with the same regulations and restrictions as applicants for the regular Ontario Police, and their references must be good and genuine or they are not employed.

I am glad to report that the policy of trying to discredit the testimony of officers prosecuting or giving evidence under this Act has almost died out, and it is only on very rare occasions that any question as to an officer's character, truthfulness, etc., arises in court.

Complaints of infractions of the Act continue to flow in; many are genuine and many are not. Instructions are given that each complaint is to be investigated whether signed or unsigned. It is found that often there is more need for action in an unsigned complaint than in one that is signed.

It has been my endeavour to locate and prosecute the prosperous and well-to-do bootlegger, and the individual or organization that retails poison, described as liquor, and instructions have been given to all officers along these lines.

The boundaries of the Niagara and Detroit Rivers have been very closely watched and patrolled, and I believe I am safe in saying that the situation at these two points is more satisfactory now than at any time during the past two years.

Almost without exception the officers specially entrusted with the enforcement of this Act have given splendid service, often under conditions which cannot be described as pleasant, and which required the greatest tact and common sense to bring about a successful conclusion.

A number of investigations into certain alleged acts of misconduct on the part of officers employed in the enforcement of the Act were held and wherever complaint was found to be justified disciplinary action has been taken and the officers have been dismissed.

I must acknowledge the assistance given in matters dealing with the enforcement of this Act by Mr. Hales, Director of Prosecutions.

It is to be noted that many municipalities have taken the matter of the enforcement of this Act up most energetically and it has been the means not only of assisting them financially, but also of helping towards a more strict enforcement of the Act.

## INLAND REVENUE ACT

Our officers were responsible for 230 prosecutions under this Act, which resulted in fines to the amount of $40,350 being imposed. This, of course, only touches the fringe of the amount of work done in this connection, or the fines and imprisonment imposed, as in the majority of cases where our men found infractions of same the prosecution was instituted and carried through by the Inland Revenue officers.

## OPIUM AND DRUGS ACT

Several convictions were secured under this Act, but as drug addicts and peddlers are generally the products of cities and towns our work was principally in assisting Municipal Police officers to secure evidence in these cases.

### MOTOR VEHICLES ACT

A large number of prosecutions were instituted under this Act and 585 convictions secured.

### NEGLECTED CHILDREN

In co-operation with the officials of the Children's Aid Society and the Soldiers' Aid Commission many investigations were carried out and abuses remedied. In investigating certain cases under this head, conditions of an unbelievable and revolting nature were revealed, which necessitated criminal proceedings.

### THEATRES AND CINEMATOGRAPHS ACT

Our Provincial constables have worked in conjunction with the officials of the Amusement Tax Department in checking up dance halls, moving picture palaces, etc., in the scattered districts where the owners were neglecting to make the necessary returns.

### INSANE PERSONS

Thirty-eight of these unfortunates were taken care of by our men, of which number 31 were committed to asylums.

## INDUSTRIAL DISTURBANCES.

### STRIKE ON THE INTERNATIONAL RAILWAY AT NIAGARA FALLS

A strike of the employees of The International Railway, Niagara Falls, took place in July, and necessitated the sending of a number of additional officers into No. 2 District for duty at that point.

Operation of cars upon all the lines of the Company ceased on July 2nd, 1922, and this affected what is known as the "Park and River" Division, which runs through Canadian territory and has its headquarters at Niagara Falls, Ontario.

On July 21st, 1922, the Ontario Railway and Municipal Board served an order upon the Company directing them to forthwith commence operations on their lines in Ontario, to wit, between Niagara Falls and Chippawa and Queenston.

Owing to the very serious disorders which had taken place when the Company tried to operate their cars in Buffalo, and fearing that if they tried to operate cars along the gorge of the Niagara River it would give strikers and sympathizers an exceptional opportunity to commit acts of lawlessness and endanger the lives of passengers and crews, the President of the Company applied through the District Inspector at Niagara Falls for protection.

On July 24th, 1922, 12 additional constables in charge of Provincial Inspector Paxton were sent to Niagara Falls for duty, and on July 25th, 1922, the Company commenced to operate their cars.

During the first few days after the service commenced there were twenty-two constables on duty in the area affected; this number was gradually reduced until only the regular officers of that District remained. Inspector Paxton returned to Toronto July 28th, 1922, and the District Inspector took full charge.

At no stage of the proceedings during which our police were paying special attention to this matter was there any serious trouble or any clash between labour and the police.

Three arrests were made soon after the cars commenced to operate, the offenders being charged with creating a disturbance, but were all allowed to go on suspended sentence. This immediate action apparently had a restraining effect on any others with inclinations to cause trouble, as after that no attempt was made to interfere with the running of the cars.

The only acts of destruction or attempted destruction reported whilst our officers were in charge were the cutting down of a couple of poles which carried the trolley wires; the insertion of a "fishplate" between the "guide" and "main" rails at a dangerous curve, and a quantity of stones rammed in one of the switches after it had been set to derail a passing car. In each case these acts were discovered prior to the passage of a car, and no mishap occurred.

By August 15th, 1922, it was decided that the situation was so well in hand that the services of our officers could be dispensed with, and all extra men were returned to their permanent posts.

The following extract from a letter received from the President of the Company is of interest:—

"We wish to express to you and, through you, to the men under your command, the sincere appreciation of this Company for the very effective way in which disorders have been prevented, and the capable manner in which the situation has been handled.

"We believe the strike of our former employees is wearing itself out, and it has been our experience that at such times we are likely to encounter more virulent efforts for property destruction, with the accompanying danger to lives of passengers and crew, than at any time during the strike.

"Yesterday upon this Division, we carried over 3,000 passengers, the majority of whom came from Toronto and district.

"Due to the protection which your corps of police furnished, these people were carried without danger or mishap.

"We have, however, received accurate information that our property and the passengers we carry are free from molestation only by reason of the presence of your excellent body of police.

"We have not yet commenced operating our cars in the city of Niagara Falls, N.Y., and the only reason we have been able to furnish service to the citizens of the Province of Ontario is because of this protection. We now feel justified in increasing the service, and cars will be operated as late as 10.30 to-night.

"It appeared at one time that this strike might assume very serious proportions, as there were large numbers of structural iron-workers engaged in extensive works for the Hydro Commission, and these were inclined to sympathize with the Railway employees. This interference, however, I am thankful to say, failed to materialize, and the strike eventually wore itself out."

## UNEMPLOYED VETERANS' DEMONSTRATION

On May 19th, 1922, about 200 men, the majority of whom were unemployed veterans of the Great War, led by one "General" McDonald, started from Toronto to march to Ottawa with the object of interviewing the Dominion Government.

From statements made by certain members of the organization before starting on the march, it was feared that they were not loyal and that they

meant to cause trouble, also that the worse element amongst them would possibly break out when they found themselves at some place without adequate police protection, consequently it was decided that representatives of this Department should accompany them.

Inspectors Paxton and Killing were detailed for this work and went right through to Ottawa with them.

The route taken was via the Lake Shore Road to Prescott then via Kemptville to Ottawa, halts for the night being made at the following places:—

| | | | |
|---|---|---|---|
| Friday | May | the 19th | West Hill. |
| Saturday | " | 20th | Oshawa. |
| Sunday | " | 21st | Newcastle. |
| Monday | " | 22nd | Port Hope. |
| Tuesday | " | 23rd | Cobourg. |
| Wednesday | " | 24th | Colborne. |
| Thursday | " | 25th | Trenton. |
| Friday | " | 26th | Belleville. |
| Saturday | " | 27th | Napanee. |
| Sunday | " | 28th | Kingston. |
| Monday | " | 29th | Gananoque. |
| Tuesday | " | 30th | Brockville. |
| Wednesday | " | 31st | Prescott. |
| Thursday | June | 1st | Kemptville. |
| Friday | " | 2nd | Manotick. |
| Saturday | " | 3rd | The whole day was spent at Manotick, the march being continued at 4.30 a.m. Sunday, June 4th. arriving at Ottawa at about 11 a.m. |

McDonald was taken ill and had to go to the hospital at Kingston, where he was detained for a few days. This gave Frank Riley, who had been second-in-command, a chance to come forward, and during the absence of McDonald, an agitation was set on foot amongst the Russians, etc. to keep Riley as their leader.

McDonald rejoined them at Prescott and was notified by the committee that Riley had been appointed leader; hearing this McDonald left them and returned to Toronto.

The rank and file had no clear idea of what they were to gain by this march, and were satisfied to leave all to their leaders.

The two inspectors in conversation with some (which was very difficult as they had very strict orders not to talk to any representatives of the police suspecting them of some ulterior motive in accompanying them) would remark that they wanted "complete re-establishment" and that "the Government would either have to keep them or put them in gaol."

The majority of the men were quite harmless and inoffensive, a large number being physically unfit.

On arrival at Ottawa, they were quartered in the Howich Hall at the Exhibition Grounds and fed by the City of Ottawa. At all the stopping places on the line of march they were fed and quartered by the municipalities.

An interview was arranged between a committee representing the unemployed veterans and certain members of the Dominion Cabinet for 11 o'clock Monday, June 5th, 1922, the outcome of which was that the men were more dissatisfied than before the meeting took place, and vowed they would not leave Ottawa until their demands (which were very indefinite) had been satisfied.

The Premier (Dominion) and Minister of Labour (Dominion) addressed them in Howich Hall about 7.30 p.m., after which they again swore they would

stay in Ottawa until "Hell froze over," if their demands were not met by the Cabinet.

The Minister of Labour told them that arrangements had been made with the railways, and that a train was then standing on the siding ready to take them back to Toronto, at the expense of the Government, but they point-blank refused to go back by train, saying that if they did go back they would march back the way they came down, "by road," becoming very abusive at this stage of the proceedings.

Every man was vouched for as a returned soldier, and of the 224 who composed the "Army" their nationality was as follows: Russians 64; British Reservists 30; Italians 4; Poles 5; Frenchmen 3; Jews 1; Japanese 1. The remainder were Canadians.

They were given to understand that the building they occupied would have to be vacated that night before 9 p.m., and they decided to leave there and go and camp on Parliament Hill, which they did not do. At about 9.30 p.m., they marched out of Howich Hall and by a route which took them past the Parliament Buildings out of the city to a point four miles outside the municipality, where they decided to camp for the night.

At this point they commandeered a barn with the intention of sleeping therein, but Riley was instructed that the barn would have to be vacated, and the men were all turned out. As it was now raining hard this had the effect of bringing them to their senses, and those who wanted to return to Toronto by train (which was the majority) soon made themselves heard and all returned to Ottawa.

Arrangements were made by the Minister of Labour and they left for Toronto on the regular C.P.R. train leaving Ottawa at 10.40 a.m., arriving at the Don Station at 6.40 p.m. where they were met and escorted by members of the Toronto Police Force to Queen's Park.

After returning to Toronto these men formed a new organization known as the "Associated Veterans of Canada" and held several public meetings in Queen's Park, where strong speeches were made condemning the Dominion Government for the alleged neglect of the returned soldiers.

After a meeting held in Queen's Park at 2.30 p.m., June 12th, 1922, it was decided to immediately commence another march to Ottawa, about 125 lining up and starting.

They marched that night as far as West Hill, where they camped for the night at the Library. At this point it was announced that Riley had a telegram from Ottawa making certain arrangements for further examination of all cases of disability, etc., and the men returned to Toronto at 9 a.m., June 13th, 1922. Another meeting was held in Queen's Park at 8 p.m. the same night, and further meetings at various dates until August, when it was stated that no further march would take place until October, when over 10,000 would take part.

This Department has kept in close touch with the Associated Veterans and their movements, and at present no move has been made to start another march, nor is it likely they will, as the organization has practically ceased to exist.

It was generally conceded by the responsible people of the several municipalities through which these men passed that the presence of the Provincial officers was the primary reason for the march being carried out in such an orderly manner, and the reports of the Inspector who accompanied the outfit would bear this out.

## REPORT ON NORTHERN ONTARIO FIRE RELIEF

To the Commissioner,
Ontario Provincial Police.

Sir:

I have the honour to report as follows on the relief work carried out by the Ontario Provincial Police in that part of the District of Temiskaming which was swept by the disastrous fires of October 4th, 1922.

During the night of October 4th, a relief train was organized at Toronto loaded with supplies of foodstuffs, clothing and other necessaries and the following Militia Department stores loaned to the Provincial Government:—

| | |
|---|---|
| Tents, complete with poles, pegs, mallets, bags | 500 |
| Lanterns, complete with globes, etc | 100 |
| Ground Sheets | 2,100 |
| Camp Kettles and Cooking Pots | 98 |
| Blankets G.S | 10,000 |

I was placed in charge of this train with a crew of twenty-three men selected from the candidates then undergoing instruction.

We left Toronto at 10 a.m. on October 5th, and arrived at North Bay at 8.40 p.m. on the same date, where I was called to the Premier's car for a conference, where the following duties were assigned to the Provincial Police.

"That Staff Inspector Paxton be in charge of the relief operations in so far as establishing police detachments at certain centres to be named, and to be made responsible for the distribution of all equipment supplies."

"That the Provincial Police leave small detachments at each centre to be responsible for the provision of temporary shelter and the distribution of all supplies and equipment."

"That the matter of registration of those affected by the fire be taken care of by the local committees in co-operation with the Provincial Police."

It was further decided at this meeting that the sufferers must be permitted to convey any articles such as tents, etc., loaned them to their homesteads, as it was not feasible to collect the burned-out families into Concentration Camps owing to the great spread of the fire and the fact that many of the sufferers had wives and families on their homesteads and no means of transporting them in; also some had live stock that required attention on the ground.

The Premier was careful to impress upon me that the sufferers must not in any way be made to feel that they were the recipients of charity.

We then proceeded North during the night and established the following Relief Stations:—

Cobalt—A. W. Riepert, E. Hand, G. J. Spencer.
N. Cobalt—License Inspector Bell.
Haileybury—H. Storey.
New Liskeard—G. R. Elliott, T. Jones.
Thornloe—W. H. Andrews, H. E. Thompson, R. P. Labelle.
Earlton—G. R. Stockbridge, C. B. Ellen, L. F. Hitchman.
Englehart—T. W. Robb, T. Moring, H. Rowe.
Charlton—H. A. Shaw, A. L. Mennie.

As an example of the conditions under which these Relief Stations were established I would cite the case of that at Thornloe. This station was set up

by the officers detailed by pitching tents in the rain and sleet, at 2 a.m., with the ground still burning around them and the only illumination that of the engine headlight, later supplemented by a few stable lanterns. All this was done, and relief issued, under a dense pall of smoke, by officers who had been on the move since leaving Toronto the previous day and who did not obtain any rest or more than a passing mouthful of food, for many hours after their arrival, so pressing were the needs of the sufferers.

From our arrival in the fire area until the morning of October 20th the relief train was continually on the move between Cobalt and Englehart. The officers comprising the train crew had to work under the most adverse conditions, sleeping in a baggage car, eating when and where they could, and working long into the night handling the heaviest kinds of freight, such as kitchen ranges, furniture, building material, etc. As many as 19 freight cars and one baggage car were thus handled in a single day by the crew of only eight officers.

From October 20th the relief of our officers by the local relief committees commenced, this being made possible by the building at New Liskeard of a central store and depot by the Northern Ontario Fire Relief Committee, from which stores were despatched to the various relief stations by way freight.

The first station to be relieved in this way was the New Liskeard Relief Station. I might mention that although such comparisons are in a way invidious, that the public officials and citizens of New Liskeard always showed the utmost readiness to co-operate with and assist our officers in every detail of relief work, without any of the reluctance to assume the burden and responsibility of local relief that was shown in some other centres.

On October 8th a reinforcement of eight uniformed constables to District Inspector Moore's command arrived and was posted as under:—

| | | |
|---|---|---|
| Haileybury— | Constables | S. B. Young, J. D. Proctor. |
| New Liskeard | " | K. G. Atkins, W. H. Boyd. |
| Thornloe | " | T. D. Cousans. |
| Englehart | " | W. Rich. |
| Charlton | " | L. G. Gardner. |
| Cobalt | " | A. H. Palmer. |

The duties of these officers consisted in searching for dead, registering sufferers, guarding vaults, supply stations, and general police duties. Their work was always performed in a manner in accordance with the highest traditions of the Force.

During the period under survey I made several tours by motor through the fire area, in company with Provincial Inspector Blackwell and District Inspector Moore, to ascertain the extent of the damage to roads and the actual extent of the losses of the farmers. I found that, if anything, the state of the roads had been underestimated—culverts, bridges and corduroy burned away and in many places the peaty soil that had been thrown up as the original roadbed was still burning out several feet beneath the surface. This made the travelling extremely treacherous, and the above factors being emphasized by the snow and ice made the trips decidedly exciting.

These tours brought to our minds the necessity of doing all road work as soon as possible, so as to at once permit of the farmers hauling in supplies in the spring when under normal conditions the roads are in a poor state, and also to give them an opportunity to earn a little much-needed cash. I am glad to be able to report that this was already under consideration by the Department of Highways, and has since been put into effect with highly commendable

promptness, the work of repairing culverts and bridges being carried on night and day in an effort to beat the approaching freeze-up. It was also brought home to us on these trips the extreme difficulty that would be met when it would become necessary to collect the Militia Department stores on loan to these unfortunate settlers, as they were scattered over such a wide extent of country and were constantly being moved from one location to another.

On October 9th a reinforcement of the remaining seven candidates to the Force arrived and were posted, some to relieve the overworked train crew and others to various stations.

Our system of checking up the genuineness of the requests for relief was as follows:—

The applicant was first sent to the local relief officials, who issued a card (corrected from local statistics), showing the number in family, sex and ages. From this our officers were able to compute the amounts of supplies to be issued for a certain number of days. The supplies issued were noted on the reverse side of the card and initialled by the officer. In the case of returnable stores the signature of the recipient was also taken. A copy of all cards issued by the local relief officials was sent in to our officers, who then sent out one of their number to make quiet inquiries as to the genuineness or otherwise of the demand for relief. In this way a few cases of fraudulently obtaining supplies were brought to light, but when the number of people in receipt of relief is taken into consideration, the number of attempts to obtain supplies under false pretences was remarkably small, and speaks very highly for the law-abiding nature of these people.

The work of distributing stores from the train was assisted very materially by the presence of Mr. Warren, M.P.P., who performed the duties of checker for some time, until relieved by Mr. W. J. Stewart, who with his wide knowledge of the North and his inimitable way of handling men, also gave us invaluable assistance. We also had a visit from Major Lewis, M.P.P., during which he rendered much help in arranging the distribution, etc.

It would be impossible for me to render a report on this fire relief work without drawing your attention to the invariable kindness and courtesy we received at the hands of the Hon. Beniah Bowman. The thanks of the Department are due to this Minister for the valuable assistance he was always ready with at any time of the day or night in helping to organize the equable distribution of supplies and in meeting all emergencies that arose, especially those for which I personally lacked the requisite authority to cope with.

In conclusion I wish to draw your attention to the fine work and devotion to duty displayed by the undermentioned officers:—

Provincial Inspector Blackwell. This officer, although himself completely burned out, with a total loss of his fine home and all his effects, threw himself into the relief work with such zeal that finally, fearing that he was heading for a nervous breakdown, I had to *order* him to take a few days' complete rest. As soon as the ordered period was over, he returned to duty, and owing to the great respect in which he is held by all sections of the community, was invaluable in smoothing out many difficulties that arose from time to time.

District Inspector Moore. The way this officer took hold of the situation with at first totally inadequate forces was highly commendable. He personally gave shelter to some eight or nine families in his home, and arranged the accommodation of hundreds in conjunction with the Mayor of Cobalt. His influence, thanks to the esteem in which he is held in his district, was a big factor in establishing the friendly footing upon which we met the local authorities and obtained their co-operation.

Provincial Constable J. Urquhart. This officer, although his home was eventually saved, was forced to carry his sick wife out to the railway station at Englehart, where he left her and headed the first search party through to Charlton, leading same through the still burning bush and dense smoke and bringing the earliest relief to reach that stricken village.

Provincial Constable G. R. Hornbeck. This officer greatly distinguished himself in fighting the flames at North Cobalt and Mileage 104 and also in evacuating the fugitives from these places. He drove a car back and forth through the fire until he was blinded by the smoke.

Provincial Constable J. A. Kenny. This officer made a great name for himself by his wonderful efforts to carry relief to the settlers in the back districts. He was on his feet, without adequate food or clothing, for 88 hours, and performed feats of strength and endurance in packing in supplies that won him the praise of all who came in contact with him.

I would also draw to your attention the very fine work done by the Canadian Red Cross Society.

Dr. Routley, Medical Director of the Society, and staff of nurses went forward to the fire area on the same relief train that carried our constables.

They took charge of the sick and injured fire sufferers, and traversed enormous areas to carry aid to those in need.

Red Cross detachments were stationed throughout the fire area in conjunction with the Relief Stations.

The issue of clothing was also in charge of this organization. Wonderful tact and sympathetic comprehension was used by those in charge in treating those in need of assistance both medical and material.

The devotion to duty was in keeping with the highest traditions of this well-known Society, and I am safe in saying that owing to the inclement weather coming on the top of the fire tragedy, suffering (owing to the lack of food and warm clothing) would have been greatly intensified but for the heroic efforts of the Red Cross Society to meet all demands made upon them.

The total number of persons who lost their lives throughout the burned area is, as far as is ascertainable, 45.

The number of families rendered homeless, 1,774.

The number of towns, villages and settlements more or less completely destroyed, 16.

The number of townships over which the fire passed, 21.

It has been impossible at this stage to accurately estimate the amount of material damage done.

I have the honour to be, Sir,

Your obedient servant,

A. T. Paxton,
*Staff Inspector.*

## FINANCIAL

Upon the reorganization of the Police Force the system of handling the finances has been entirely changed and regulations governing them have been passed by Order-in-Council under which all receipts and payments for expenses incurred for law enforcement are audited under the direction of the Chief Financial Officer.

Mr. J. F. Mowat, the Chief Officer of the Board of License Commissioners for Ontario, has had added to his duties that of Chief Financial Officer for the Ontario Provincial Police, and the system of handling the finances heretofore

successfully in operation under the License and Ontario Temperance Acts has been elaborated and improved so as to suit the requirements of the Police Force and the enforcement of the Ontario Temperance Act.

A system of local bank accounts has been established whereby funds are always at the disposal of the District Inspectors for the payment of current and urgent expenses as they arise. An accountable warrant is issued and the amount is deposited in a local bank to the credit of the Law Enforcement Account, under control of the District Inspector, which he may draw upon as occasion requires. Ontario Temperance Act Inspectors are also provided with funds for the same purposes.

A copy of the warrants authorizing the issue of cheques against the local Ontario Temperance Act accounts is sent to the banks, and no cheque against the accounts will be honoured unless the bank has received a copy of the warrant from the Chief Financial Officer authorizing the same.

District Inspectors and Local O.T.A. Inspectors are all under guarantee bonds.

Statements of expenditures are forwarded to the Chief Financial Officer monthly and, after being checked and audited, are approved or otherwise and returned to the officers.

Heretofore Provincial Constables were advanced Fifty Dollars ($50.00) each at the beginning of the financial year to cover their expenses for travelling, etc., which had to be returned at the end of the year. In many cases this amount was inadequate and constables were sometimes obliged to pay considerable monies for their expenses out of their own pockets, which to most of them was a great hardship and was the means of compelling them to go into debt for the maintenance of themselves and their families until such time as their accounts were audited and the money refunded to them.

Under the present regulations each District Inspector is in a position to advance to constables sufficient money to pay their necessary expenses, as required, for which they account. If any expenditure is not approved, the amount is deducted from the constable's next account. By this arrangement the administration of justice is not retarded owing to the lack of funds to prosecute investigations, as constables can be supplied with the necessary money promptly as it may be required.

The expenditure under the Appropriation for Law Enforcement for the year ending the 31st of October, 1922, amounted to $589,894.37, which included salaries and expenses of the Provincial Police, Inspectors Ontario Temperance Act, and new equipment.

The revenue derived from the activities of the Force, including value of seized liquor, amounted to $633,468.23, made up as follows:—

| | |
|---|---|
| Fines under Ontario Temperance Act | $339,922.50 |
| Fines other than " " " | 18,755.00 |
| Confiscated liquor sold to Dispensaries | 173,281.00 |
| Value of liquor seized for year ending 31st October, 1922 | 89,532.24 |
| Constables' fees | 10,485.84 |
| Sundries | 1,491.65 |

The whole of the expenditure for maintaining the Force was therefore paid by offenders and a surplus of $43,573.86 obtained.

The force was also actively engaged in enforcing the Inland Revenue Act in connection with the suppression of illicit stills and the sale of drugs, resulting in fines to the amount of $40,350 being imposed.

## AMENDMENTS TO CRIMINAL CODE AND DRUG ACTS

Certain suggested amendments to the Criminal Code and to the Drug Acts have been recommended by the Chief Constables' Association of Canada with which I heartily agree, and if adopted will add materially to the betterment of Law enforcement throughout Canada. They are as follows:—

## SUGGESTED AMENDMENTS TO THE CRIMINAL CODE

That Section 235 be amended by removing the word "knowingly" where it occurs in the first line of subsection (A). And that the word "intended" be removed from subsection (E) where it occurs in the fifth line. And that the word "intended" be removed from subsection (F) where it occurs in the third line. And that the word "knowingly" be removed where it occurs in the first line of subsection (H) and also the word "intended" where it occurs in the fourth line of the same subsection be removed.

That the subsections (A), (E), (F) and (H) of section 235 be made to read as follows:—

*Section 235*

(A)—Uses or allows any part of any premises under his control to be used for the purpose of recording or registering any bet or wager or selling any pool.

(E)—Engages in pool-selling or book-making or in the business or occupation of betting or wagering, or makes any agreement for the purchase or sale of betting or gaming privileges, or for the purchase or sale of information *which would assist* in book-making, pool-selling, betting or wagering.

(F)—Advertises, prints, publishes, exhibits, posts up, sells or supplies or offers to sell or supply, any information whatsoever *which would assist* in connection with book-making, pool-selling, betting or wagering upon any horse race, or other race, fight, game or sport, whether at the time of advertising, printing, publishing, exhibiting, posting-up, or supplying such news or information on such horse race or other race, fight, game or sport whether such has or has not taken place.

(H)—Wilfully sends, transmits, delivers or receives any message by telegraph, telephone, mail or in any other manner conveys any information whatsoever relating to book-making, pool-selling, betting or wagering, *which would assist* in book-making, pool-selling, betting or wagering.

## SUGGESTED AMENDMENT TO DRUG ACT

That subsection (E) of section 5a of said Act be amended by adding the following after the word "Minister", viz:—

And without limiting the generality of this clause. Any person who occupies, controls or is in possession of any building, room, vessel, vehicle, enclosure or place in or upon which any drug is found shall, if charged with having such drug in his possession without lawful authority, be deemed to have been so in possession unless he prove that the drug was there without his authority, knowledge or consent, or that he was lawfully entitled to the possession thereof.

And that the penalty clause be amended by inserting the words "liable to be whipped" after the word "years", in the third line, and after the word "Months," in the sixth line.

That the following subsection be added to subsection 2 of 5a known as subsection (F)

(F)—Where a charge is laid under paragraph (D) or (E) hereof the onus shall be upon the accused to establish that he had lawful authority to commit the act complained of, or that he had a license from the Minister authorizing such act.

That the Act referring to bail for prisoners awaiting trial be amended, so as to make a Cash Bond legal, and that a property bond be made a direct lien against the property of the bondsmen from the time such bond is executed, and until the prisoner appears for trial, or is taken into custody by the Court, relieving the responsibility of the bondsman.

At present there seems to be a doubt in the minds of judges and magistrates as to the legality of a Cash Bond.

In the case of a property bond there is nothing in the Act at present to hinder the bondsman from selling the property on which the bond is taken, between the time the bond is executed, and the date of trial of the prisoner so bonded, and both prisoner and bondsman can leave the country and the Crown has no redress.

To add a section on the Criminal Code making adultery a crime, so that married men cannot live with other men's wives to the detriment of both families, or with single women to the detriment of one family.

To add a section to the Criminal Code making a "telegram" requesting an arrest a legal document when forwarded by a bona-fide police officer, crown attorney, magistrate, judge, etc.

## CONCLUSION

Before closing this report I should like to refer to the valuable assistance rendered the Force by the various Municipal Police Forces of the Province, and other police forces outside the Province, for their close co-operation, and I may say that wherever the opportunity has occurred this Force has reciprocated.

I also desire to bring to notice the fact of assistance rendered by the Royal Canadian Mounted Police which, although charged with enforcement of Immigration matters and other Federal laws, has frequently passed on to this Force information that has proved to be most useful and has worked in close co-operation with our Force at all times.

I desire to invite attention to the able assistance rendered by the officers of your Department; also to the excellent work which has been carried out by my Headquarters Staff, the Criminal Investigation Branch, Ontario Temperance Act Branch, and staff of the Chief Financial Officer at Headquarters; also by all ranks in the different Districts.

I do not propose to bring to your notice any officer by name, this being dealt with in confidential reports.

It is my aim and object to make the Ontario Provincial Police second to none and with such loyalty and devotion to duty as has been rendered by members of the Force, my object will be achieved and the Force will, I trust, be a credit to this Province and one in which the public at large can place every confidence and be proud of.

In conclusion, I desire to express to you my deep appreciation of the sympathetic way in which you have received all my proposals for increased efficiency in connection with reorganization of the Force.

Respectfully submitted,

V. A. S. Williams
*Commissioner, Ontario Provincial Police.*

SECOND ANNUAL REPORT

OF THE

# PUBLIC SERVICE SUPERANNUATION BOARD

ONTARIO

For the year ending October 31, 1922

PRINTED BY ORDER OF
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Toronto, April 5, 1923.

To His Honour,

Henry Cockshutt, Esq.,

*Lieutenant-Governor of the Province of Ontario.*

May it Please Your Honour:

The undersigned has the honour to present to Your Honour the Second Annual Report of the Public Service Superannuation Board.

Respectfully submitted,

E. C. Drury,
*Prime Minister.*

SECOND ANNUAL REPORT

OF THE

# Public Service Superannuation Board

To The Honourable
The Prime Minister of Ontario.

Sir,

The Public Service Superannuation Board has the honour to submit its Second Annual Report, which covers the fiscal year ending October 31, 1922.

During the year the Board held eighteen meetings.

The number of employees who were reported to the Lieutenant-Governor in Council as eligible for superannuation, having attained the age of seventy years, was twenty-seven. Of these, thirteen have been superannuated.

The total number of employees superannuated during the year was sixty-five. Forty-two of these had attained the age of seventy years; eighteen were superannuated on account of physical disability, under the authority of Section 5 (b) of the Act; four retired on their own option under Section 17 (2) of the Act; and one was retired under Section 5 (b) of the Act, owing to re-organization of staff.

The information required under Section 29 of the Act is contained in tables in the Appendix of the Report.

Table 1 contains the names of employees who were superannuated after attaining the age of seventy years.

Table 2 contains the names of those who were superannuated before attaining the age of seventy years. This table is made up of three classes, the names of those whose retirement was due to re-organization of staff or physical disability, authority for superannuation in such cases being provided under Section 5 (b) of the Act, and the names of those who were superannuated under Section 17 (2) of the Act which provides for retirement at the option of the employee or the Government. The cases of those who have been superannuated on account of physical disability are reviewed from time to time by the Board, and where there is likelihood of recovery re-examination is provided for.

Table 3 is a record of the death cases. Sub-division A of this table contains the names of eleven superannuates who died during the year. Nine left widows, entitled to allowances under Section 18 of the Act. B contains the names of eight employees who died after having served ten years or more but who had not been superannuated at time of death. Six of these employees left widows, entitled to allowances under Section 7 (a) of the Act. C contains the names of eleven employees who died before having served ten years. As indicated in the table, one of these employees died in 1921.

Table 4 is a statement of the lump sum payments, made pursuant to Section 8 of the Act, in connection with the death of employees who died before having

served ten years. The payments represent the total contributions made plus interest at the rate of five per cent. per annum. The total amount of the payments, under this Section, approved by the Board, is $1,165.89.

Table 5 contains the names of widows to whom allowances were granted during the year, and the amount of the annual allowance in each case. Section A contains the names of widows of superannuates, who were granted annual allowances amounting to $4,289.49, and Section B the names of the widows of employees who were not superannuated at date of death but who had served more than ten years, who were granted annual allowances amounting to $3,284.02.

Table 6 (A) shows the adjustments due to the Amendment to Section 16 passed at the last Session of the Legislature in the allowances to employees who were superannuated during the fiscal year ending October 31, 1921. Under the Amendment, the fraction of a year's service is counted in calculating the allowance, whereas formerly only the total number of full years of service was counted. In this Table both the original and the amended allowances are indicated. The difference involved amounts to $335.67 annually.

Table 6 (B) shows the adjustments due to the Amendment to Section 16 of the Act in the allowances payable to widows of former employees, whose allowances were calculated under this Section and approved by the Board during the preceding fiscal year. These amended allowances represent an additional annual cost to the Fund of $101.71.

## Contributions

The increase in the number of contributors to the Fund over the preceding year was twenty per cent., the number now contributing being 3,462. The deductions from the salaries of employees during the year amounted to $197,420.40.

An analysis of the percentages deducted from the salaries of the 3,462 employees who contributed to the Fund shows the following results:

| | | | |
|---|---|---|---|
| 2½% | from 173 | 4% | from 156 |
| 2¾% | " 376 | 4¼% | " 135 |
| 3% | " 293 | 4½% | " 150 |
| 3¼% | " 280 | 4¾% | " 134 |
| 3½% | " 253 | 5% | " 1,349 |
| 3¾% | " 163 | | |

These figures show that 38.8 per cent. of the employees contributed 5% of their salaries. Approximately 40 per cent. contributed 3½% or less of their salaries. These are employees who were under thirty-five years of age at the date when their contributions commenced. The average percentage contributed by all employees was approximately 4%.

Under Amendments to Section 11 of the Act about three hundred employees who were in the Public Service prior to November 1, 1920, but who were appointed to the permanent staff subsequently to that date, are required to contribute to the Fund as from November 1, 1920, and approximately three hundred and fifty who entered the service on or since November 1, 1920, and served continuously until appointed permanently have the option of contributing to the Fund from the dates of their temporary appointment.

## The Public Service Superannuation Fund

Table 7 shows the receipts and payments during the year and is in accordance with and based upon the Financial Statement submitted to the Board by the

Provincial Auditor. The amount at the credit of the Fund, October 31, 1921, was $268,702.37. The deductions from the salaries of employees during the year amounted to a total of $197,420.40. The total amount of the Government's contributions with interest was $209,885.62.

The total payments amounted to $109,808.61. The distribution of payments is shown in the Table.

The balance at the credit of the Fund at October 31, 1922, was $563,718.55.

### Refunds

The refunds granted, pursuant to Section 9, to employees who left the Service amounted to a total of $7,729.16. This amount represents the return of contributions, and interest thereon to 196 persons, 49 of whom left in 1921, and 147 in 1922. In addition there were adjustments involving refunds amounting to $52.88 and the sum of $1.21 was paid on account of interest due in connection with lump sum payments made in 1921.

### Cost of Administration

Under the Act, the cost of administration is payable out of the Consolidated Revenue Fund. Requisitions totalling $1,923.72 were issued for payments in connection with the administration of the Act. The expenditure is shown in detail in Table 8.

### The Valuing of Perquisites

The committee appointed by the Board to appraise the perquisites of certain employees in the Public Service continued its work during the year and submitted reports which were approved by the Board from time to time and forwarded to the departments concerned. With a few exceptions which the Board expects to deal with in the near future, the valuing of perquisites has for the present been completed. New cases, of course, will be dealt with as they arise. The Board recommends the departments to give due publicity to the valuations placed upon the perquisites of employees by posting such lists where employees can see them.

### Insurance

The question of providing a plan for the life insurance of employees in the Public Service, that would supplement The Ontario Public Service Superannuation Act, has been given considerable study by the Board. A Draft Insurance Bill was submitted for the approval of the Government during the last Session of the Legislature, but as no action was taken at that time, the Board proposes to re-submit it for consideration at the next Session.

As a result of an Amendment to Section 6 of The Ontario Public Service Superannuation Act, passed at the last Session of the Legislature, married male employees who have served less than ten years are now required to carry at least $2,000 life insurance.

### Amendments to the Act

Several important Amendments to The Ontario Public Service Superannuation Act were passed at the last Session of the Legislature. These Amendments embody the improvements which the Board found to be desirable as the result of the experience gained from over a year's operation of the Act. The following is a brief summary of the purport of the principal Amendments:

(a) "Employee" shall not include any person employed in a part-time capacity. The purpose of this Amendment is to make clear that the Act does not apply to part-time employees.
(b) The Board is given authority to review from time to time the case of an employee who has been superannuated on account of ill health or physical disability, and to discontinue the allowance, upon the approval of the Lieutenant-Governor in Council, granted to such employee, if he does not accept, upon recovery, the re-employment offered by the Government.
(c) The amount of insurance which married male employees who have not served ten years are required to carry is reduced from $5,000 to $2,000.
(d) A person, employed temporarily in the Public Service prior to November 1, 1920, and who is subsequently appointed to the permanent staff, and whose service has been continuous up to the date of his permanent appointment, is required to contribute to the Public Service Superannuation Fund as from November 1, 1920. Such person is entitled to credit for service from the date of his temporary appointment.
(e) A person, appointed temporarily to the Public Service on or after November 1, 1920, and who is subsequently appointed permanently, and whose temporary employment has been continuous up to the date of such permanent appointment is given the option of contributing to the Superannuation Fund from the date of his temporary appointment and being credited for service accordingly.
(f) In computing the superannuation allowance of an employee the total number of full years of continuous service and any fraction thereof are counted. The provision for counting the fraction of a year necessitated adjustments in the allowances of many superannuates, as indicated in Table 6.
(g) A minimum allowance of $360 per annum is fixed for employees superannuated under the authority of Section 17 of the Act.
(h) A maximum lump sum allowance payable to an employee who was in the service of the Government at the commencement of the Act and who retires after reaching the age of seventy years but before he has been ten years in the service is fixed at $2,000.
(i) The Act is extended to apply to Sheriffs of counties or districts.
(j) Provision is made for the extension of the operation of the Act, upon the recommendation of the Board, to any other class of public officers employed in connection with the administration of justice.
(k) Provision is made for the extension of the operation of the Act to cover the permanent staff employed by any board or commission under the Government.

### The Working of the Act

The Act is operating very satisfactorily. Employees are becoming better acquainted with the nature of its benefits and considerable economy is accruing to the Government owing to reduced expenditure on account of labour turnover. The Act is having a stabilizing effect upon the Service, and is producing a large measure of satisfaction and contentment on the part of employees. In the Public Service reasonable permanency of tenure is necessary if well-qualified persons are to be attracted by the positions offered and induced to remain in the employment of the Government throughout their active careers. The Superannuation Act tends to secure greater permanency of tenure for employees.

It is also an instrument of great social value to the public. Not only does it improve the character of the Public Service, but it is a valuable agency of social insurance, providing systematically for the care of the old and the disabled, upon their retirement from the Service, and to a limited extent for the care of dependents of deceased public employees. It furnishes employees with protection, which many could secure only with great difficulty, if at all, through private arrangements. It also tends to improve the working conditions of the Service by opening up avenues of advancement and by giving employees a wider and more promising outlook and more inducements for self-development.

Respectfully submitted,

The Public Service Superannuation Board,

J. M. McCutcheon,
*Secretary.*

# APPENDIX

Table 1—Allowances granted to employees superannuated after attaining the age of seventy years.

Table 2—Allowances granted to employees superannuated before attaining the age of seventy years.

Table 3—Death Cases:
- (a) Superannuates.
- (b) Employees who died after having served ten years or more.
- (c) Employees who died before having served ten years.

Table 4—Lump Sum Payments under Section 8.

Table 5—Allowances:
- (a) Allowances to widows of superannuates.
- (b) Allowances to widows of employees who died after having served ten years or more.

Table 6—Amended Allowances:
- (a) Of employees who were superannuated in 1921.
- (b) Of widows to whom allowances were granted in 1921.

Table 7—The Public Service Superannuation Fund.

Table 8—Administration Expenditure.

## TABLE 1

ALLOWANCES GRANTED TO EMPLOYEES SUPERANNUATED AFTER ATTAINING THE AGE OF SEVENTY YEARS.

| Name | Position | Salary | Age at Retirement | Annual Superannuation Allowance | |
|---|---|---|---|---|---|
| | | $ c. | | $ c. | |
| McLachlan, John Black | Clerk, Department of the Provincial Secretary | 1,750 00 | 81 | 1,050 00 | |
| Coleman, Daniel Raymond | Teacher, Ontario School for the Deaf | 1,400 00 | 81 | 854 67 | |
| Beard, Mary | Laundress, Ontario Hospital, Brockville | 775 00 | 70 | 387 50 | |
| Peaker, Susan | Housemaid, Ontario Hospital, Toronto | 700 00 | 79 | 360 00 | |
| Oliver, Eli | Usher and Librarian, Osgoode Hall | 1,250 00 | 77 | 750 00 | |
| Maclaurin, Eugene A | Auditor, Criminal Justice Accounts | 2,600 00 | 74 | 1,820 00 | |
| Currie, Archibald | Library Assistant, Legislative Library | 1,100 00 | 74 | 550 00 | |
| Fayle, Vincent P | Library Assistant, Legislative Library | 1,100 00 | 73 | 660 00 | |
| Cooper, William Henry | Library Assistant, Legislative Library | 1,100 00 | 71 | 550 00 | |
| Bartlett, George Weale | Superintendent, Algonquin Provincial Park | 1,800 00 | 70 | 900 00 | |
| Quillie, Robert | Watchman, Ontario School for the Blind | 725 00 | 72 | 362 50 | |
| Hone, William Joseph | Attendant, Ontario Hospital, Orillia | 1,100 00 | 70 | 550 00 | |
| Kelly, James | Stationary Engineer, Andrew Mercer Reformatory | 1,300 00 | 70 | 752 80 | |
| Talbot, William H. K | Gardener, Ontario Hospital, London | 1,294 00 | 73 | 647 00 | |
| Dailey, William Patrick | Bursar, Ontario Hospital, Brockville | 2,700 00 | 70 | 1,350 00 | |
| Hawkins, Sarah | Ward Supervisor, Ontario Hospital, Kingston | 916 00 | 73 | 476 80 | |
| McGwan, Andrew | Gardener, Ontario Hospital, Cobourg | 1,100 00 | 70 | 550 00 | |
| Brewster, James | Assistant Gardener, Ontario Hospital, Cobourg | 925 00 | 70 | 462 50 | |
| Reed, Nathaniel | Carpenter, Ontario Hospital, Hamilton | 1,200 00 | 75 | 633 50 | |
| Gillespie, James | Assistant Mason, Ontario Hospital, Kingston | 913 00 | 75 | 568 60 | |
| Johnston, John A | Gaoler, Parry Sound | 1,116 00 | 71 | 892 80 | (lump sum) |
| Stenson, John | Attendant, Ontario Hospital, Brockville | 1,100 00 | 72 | 330 00 | (lump sum) |
| Weir, James | Baker, Ontario Hospital, Hamilton | 1,300 00 | 70 | 780 00 | (lump sum) |
| Tapping, Thomas | Superintendent, Eastern Forest Reserve | 600 00 | 79 | 360 00 | |
| Maddock, Charles | Labourer, Normal School, Toronto | 1,200 00 | 73 | 600 00 | |
| O'Brien, James | License Inspector, Board of License Commissioners for Ontario | 1,500 00 | 70 | 750 00 | |
| Crawford, William Y | Carpenter, Department of Public Works | 1,300 00 | 70 | 650 00 | |
| Maclean, Alexander | Tailor, Ontario Hospital, Orillia | 1,100 00 | 70 | 550 00 | |
| Dearness, John | Principal, Normal School, London | 3,800 00 | 70 | 2,000 00 | |
| Newman, Charles | Constable, Queen Victoria Park Commission | 1,080 00 | 81 | 540 00 | |
| Shrimpton, George | Caretaker, Queen Victoria Park Commission | 960 00 | 90 | 558 00 | |
| Pearson, William | Constable, Queen Victoria Park Commission | 960 00 | 81 | 480 00 | |

| | | | | |
|---|---|---|---|---|
| Strange, Charles O. | Senior Clerk, Osgoode Hall | 1,800 00 and perquisites | 71 | 1,465 51 |
| Dawson, Thomas | Sheriff, County of Frontenac | 2,263 35 | 80 | 1,131 67 |
| Hagar, Albert | Sheriff, Counties of Prescott and Russell | 1,800 00 | 95 | 1,080 00 |
| Clinton, George | District Officer of Health, Provincial Board of Health | 3,800 00 | 70 | 1,900 00 |
| Shand, Sara | Matron, Ontario Hospital, Hamilton | 1,300 00 | 70 | 650 00 |
| Hall, J. A. | Sheriff, County of Peterborough | 1,800 00 | 84 | 1,080 00 |
| Smith, James | Sheriff, County of Welland | 2,422 57 | 85 | 1,484 84 |
| Jenkinson, Edwin | Clerk, Department of the Provincial Secretary | 1,700 00 | 70 | 1,020 00 |
| Strickland, William P. | Gardener, Ontario Hospital, Toronto | 1,176 00 | 78 | 705 60 |
| Johnson, Henry | Overseer, Department of Game and Fisheries | 200 00 | 78 | 200 00 |

## TABLE 2

ALLOWANCES GRANTED TO EMPLOYEES SUPERANNUATED BEFORE ATTAINING THE AGE OF SEVENTY YEARS.

| Name | Position | Salary | Age at Retirement | Cause of Retirement | Annual Superannuation Allowance |
|---|---|---|---|---|---|
| | | $ c. | | | $ c. |
| Penfold, Margaret A. | Matron, Gaol, Port Arthur | 300 00 | 61 | Reorganization of Staff | 180 00 |
| Bailey, William J. | Gaoler, North Bay | 1,266 00 | 62 | Physical disability | 369 30 |
| Nolan, Margaret I. | Clerk Typist, Department of Public Works | 1,050 00 | 67 | Physical disability | 533 94 |
| Ryan, Sarah | Nurse, Ontario Hospital, Cobourg | 775 00 | 68 | Physical disability | 246 65 |
| O'Loughlin, Margaret | Tailoress, Ontario Hospital, London | 775 00 | 55 | Physical disability | 352 00 |
| Robertson, Harriet | Matron, Ontario Hospital, Hamilton | 1,000 00 | 56 | Physical disability | 402 51 |
| Fox, Annie Marion | Clerk Stenographer, Department of Agriculture | 1,100 00 | 45 | Physical disability | 399 40 |
| Buchan, Mary G. | Clerk, Accountant's Office, Osgoode Hall | 1,000 00 | 64 | Physical disability | 600 00 |
| Connolly, John | License Inspector, Board of License Commissioners for Ontario | 1,700 00 | 63 | Physical disability | 992 50 |
| Flynn, Richard J. | Sewage Man, Ontario Hospital, London | 1,200 00 | 66 | Physical disability | 699 70 |
| McElwain, Samuel C. | Constable, Ontario Provincial Police Force | 1,400 00 | 67 | Physical disability | 520 95 |
| Noble, James E. | Stationary Engineer, Ontario Hospital, Kingston | 1,900 00 | 52 | Physical disability | 695 16 |
| Wheeler, James M. | Provincial Officer, Board of License Commissioners for Ontario | 1,000 00 | 68 | Physical disability | 212 49 |
| Clarke, Joseph M. | Immigration Officer, Department of Agriculture | 2,500 00 | 63 | Physical disability | 1,006 06 |
| Sturdy, James | License Inspector, Board of License Commissioners for Ontario | 2,000 00 | 67 | Physical disability | 495 61 |
| Daly, John | Mason, Ontario Hospital, Toronto | 1,000 00 | 67 | Employee's option | 591 67 |
| Jones, Charles G. | Assistant Superintendent, Industrial Farm, Fort William | 1,500 00 | 45 | Physical disability | 357 16 |
| Colclough, James | Attendant, Ontario Hospital, Toronto | 1,100 00 | 54 | Physical disability | 255 05 |
| Dickson, Frank V. | Court Reporter, Osgoode Hall | 3,000 00 and perquisites | 64 | Physical disability | 2,000 00 |
| Algie, James | Physician, Andrew Mercer Reformatory | 2,112 00 | 64 | Physical disability | 429 92 |
| Blake, Annie | Supervisor, Ontario School for the Deaf | 650 00 | 67 | Employee's option | 367 98 |
| Fletcher, Mary | Supervisor, Ontario School for the Deaf | 732 00 | 65 | Employee's option | 321 80 |
| Smith, Emma | Assistant Cook, Ontario Hospital, Brockville | 775 00 | 65 | Employee's option | 298 49 |

## TABLE 3

### DEATH CASES

(A) SUPERANNUATES.

| Name | Position at Retirement | Age at Death | Date of Death |
|---|---|---|---|
| Gordon, John | License Inspector, Board of License Commissioners for Ontario | 73 | November 14, 1921 |
| Ross, David George | Accountant, Department of Lands and Forests | 76 | December 25, 1921 |
| Cunningham, Charles E | Baker, Ontario Hospital, London | 49 | January 3, 1922 |
| Crozier, John A. G | Clerk, Department of Lands and Forests | 79 | February 14, 1922 |
| Templeton, Andrew | Stationary Engineer, Normal School, London | 77 | March 29, 1922 |
| Bailey, William J | Gaoler, North Bay | 63 | May 8, 1922 |
| McCrimmon, Donald | Gardener, Ontario Hospital, Brockville | 71 | June 7, 1922 |
| Squirrel, John | Janitor, Ontario Agricultural College | 85 | June 21, 1922 |
| Pardoe, Avern | Librarian, Legislative Library | 77 | July 23, 1922 |
| Hawkins, Sara | Ward Supervisor, Ontario Hospital, Kingston | 73 | July 31, 1922 |
| Bradshaw, John H | Clerk, Department of Lands and Forests | 85 | September 5, 1922 |

## TABLE 3.

### DEATH CASES.

(B) Employees Who Died After Having Served Ten Years or More.

| Name | Position | Salary | Age at Death | Date of Death |
|---|---|---|---|---|
| | | $ c. | | |
| Crawford, William | Fire Inspector, Department of Public Works | 1,800 00 | 62 | December 23, 1921 |
| Henderson, Henry | Chief Attendant, Ontario Hospital, Mimico | 1,500 00 | 63 | December 24, 1921 |
| Klinck, Cecil R. | Lecturer, Ontario Agricultural College | 2,200 00 | 42 | February 25, 1922 |
| Todd, John | Ward Supervisor, Ontario Hospital, Brockville | 1,200 00 | 45 | April 14, 1922 |
| Green, Leslie A. | Public School Inspector, Sault Ste. Marie | 2,434 00 | 54 | June 5, 1922 |
| White, James F. | Principal, Normal School, Ottawa | 4,200 00 | 64 | May 20, 1922 |
| Rowland, John S. | Succession Duty Clerk, Department of the Treasurer | 2,200 00 | 51 | July 23, 1922 |
| Beeman, R. J. | Janitor, Normal School, Toronto | 1,200 00 | 73 | August 30, 1922 |

## TABLE 3.

DEATH CASES.

(C) Employees Who Died Before Having Served Ten Years.

| Name | Position | Salary | Age at Death | Date of Death |
|---|---|---|---|---|
| | | $ c. | | |
| Beamish, Robert B. | Chef, Ontario Hospital, London | 1,600 00 | 37 | August 17, 1921 |
| Campbell, John | Farm Hand, Ontario Hospital, London | 925 00 | 52 | November 15, 1921 |
| Moseley, Charles | Assistant to Chairman, Board of Stationary and Hoisting Engineers | 2,300 00 | 60 | November 26, 1921 |
| Landell, Minnie E. | Housemaid, Ontario Hospital, Orillia | 700 00 | 29 | March 15, 1922 |
| Lane, Ernest G. | Attendant, Ontario Hospital, Woodstock | 1,000 00 | 57 | April 4, 1922 |
| McPhee, Duncan J. | Storekeeper, Ontario Hospital, Orillia | 1,600 00 | 60 | April 26, 1922 |
| Foy, Henry M. | Ranger, Algonquin Park | 850 00 | 56 | May 2, 1922 |
| Cabeldu, Clarence Victor | Clerk Stenographer, Ontario Agricultural College | 1,200 00 | 25 | May 30, 1922 |
| Bindon, Frederick W. | Clerk, Department of Lands and Forests | 1,600 00 | 62 | July 8, 1922 |
| Lowry, Albert F. | Court Reporter, Osgoode Hall | 3,000 00 | 40 | August 1, 1922 |
| Bale, George T. | Assistant Stationary Engineer, Spadina House | 1,500 00 | 52 | September 15, 1922 |

## TABLE 4

LUMP SUM PAYMENTS UNDER SECTION 8.

| Name of Deceased Employee | Position | Date of Death | Amount Contributed to Fund | Interest | Lump Sum | Paid to |
|---|---|---|---|---|---|---|
| | | | $ c. | $ c. | $ c. | |
| Campbell, John | Farm Hand, Ontario Hospital, London | Nov. 15, 1921 | 36 70 | ..... | 36 70 | T. J. Wilkinson |
| Moseley, Charles | Assistant to Chairman, Board of Stationary and Hoisting Engineers | Nov. 26, 1921 | 123 30 | 3 15 | 126 45 | Harriet Moseley (Widow) |
| Beamish, R. B | Chef, Ontario Hospital, London | Aug. 17, 1921 | 50 00 | ..... | 50 00 | Lean Beamish (Widow) |
| Agnew, Norman J | Director of Industries, Ontario Reformatory | Oct. 27, 1921 | 75 34 | 1 24 | 76 58 | Edith Agnew (Widow) |
| Landell, Minnie | Housemaid, Ontario Hospital, Orillia | March 15, 1922 | 5 00 | ..... | 5 00 | W. T. Landell |
| Foy, H. M | Ranger, Algonquin Park | May 2, 1922 | 68 75 | 1 87 | 70 62 | Elizabeth Foy (Widow) |
| McPhee, Duncan J | Storekeeper, Ontario Hospital, Orillia | April 26, 1922 | 120 00 | 4 20 | 124 20 | Christena McPhee (Widow) |
| Bindon, Frederick W | Clerk, Department of Lands and Forests | July 8, 1922 | 140 00 | 5 73 | 145 73 | Frances E. Bindon (Widow) |
| Cabeldu, Clarence V | Clerk Stenographer, Ontario Agricultural College | May 30, 1922 | 53 79 | 1 93 | 55 72 | Estate |
| Lane, Ernest G | Attendant, Ontario Hospital, Woodstock | April 4, 1922 | 71 36 | 2 50 | 73 86 | Frances L. Lane (Widow) |
| Lowry, Albert F | Court Reporter, Osgoode Hall | Aug. 1, 1922 | 245 00 | 10 03 | 255 03 | Payment not made |
| Bale, George T | Assistant Stationary Engineer, Spadina House | Sept. 15, 1922 | 140 63 | 5 37 | 146 00 | Annie Bale (Widow) |

## TABLE 5.

(A) Allowances to Widows of Superannuates.

| Name | Widow of the late | Annual Allowances |
|---|---|---|
| | | $ c. |
| Margach, Mrs. Clara | William Margach, formerly Crown Timber Agent | 480 00 |
| Ross, Mrs. Blanche L | David George Ross, formerly Accountant, Department of Lands and Forests | 900 00 |
| Cunningham, Mrs. Mary | Charles E. Cunningham, formerly Baker, Ontario Hospital, London | 93 61 |
| Crozier, Mrs. Harriot | John A. G. Crozier, formerly Clerk, Department of Lands and Forests | 685 00 |
| Templeton, Mrs. Janet Love | Andrew Templeton, formerly Stationary Engineer, Normal School, London | 250 00 |
| Bailey, Mrs. Mary Emily | William J. Bailey, formerly Gaoler, North Bay | 184 65 |
| McCrimmon, Mrs. Ellen | Donald McCrimmon, formerly Gardener, Ontario Hospital, Brockville | 299 03 |
| Squirrel, Mrs. Mary | John Squirrel, formerly Janitor, Ontario Agricultural College | 196 20 |
| Pardoe, Mrs. Mary S | Avern Pardoe, formerly Librarian, Legislative Library | 781 00 |
| Bradshaw, Mrs. Mary Anne | John H. Bradshaw, formerly Clerk, Department of Lands and Forests | 420 00 |

## TABLE 5

(B) Allowances to Widows of Employees Who Died After Having Served Ten Years or More

| Name | Widow of the late | Annual Allowances |
|---|---|---|
| | | $ c. |
| Fitzsimmons, Mrs. Mary Ann | William A. Fitzsimmons, formerly Carpenter, Ontario Hospital, Brockville | 118 59 |
| Crosby, Mrs. Erminie B. | Samuel J. Crosby, formerly Clerk, Board of License Commissioners for Ontario | 480 93 |
| Arnold, Mrs. Elizabeth | Harry Arnold, formerly Fruit Inspector, Department of Agriculture | 148 35 |
| Crawford, Mrs. Jemima | William Crawford, formerly Fire Inspector, Department of Public Works | 218 61 |
| Henderson, Mrs. Annie H. | Henry Henderson, formerly Chief Attendant, Ontario Hospital, Mimico | 161 19 |
| Todd, Mrs. Margaret B. | John Todd, formerly Ward Supervisor, Ontario Hospital, Brockville | 134 44 |
| Green, Mrs. Kitty Mary | Leslie A. Green, formerly Public School Inspector, Sault Ste Marie | 540 27 |
| White, Mrs. Helen G. | James F. White, formerly Principal, Normal School, Ottawa | 1,000 00 |
| Rowland, Mrs. Ada Mabel | John S. Rowland, formerly Succession Duty Clerk, Department of The Treasurer | 481 64 |

## TABLE 6

### AMENDED ALLOWANCES

(A) Of Employees Who Were Superannuated in 1921.

| Name | Original Allowances | Amended Allowances |
|---|---|---|
| | $ c. | $ c. |
| Carlyle, Margaret | 550 00 | 557 41 |
| Pardoe, Avern | 1,547 00 | 1,562 00 |
| Cuff, Albert B | 330 00 | 343 80 |
| Smyth, Mary Jane | 359 80 | 360 00 |
| McKay, Peter T | 725 67 | 748 05 |
| Boasi, John S | 588 75 | 589 82 |
| McCrimmon, Donald | 579 20 | 598 06 |
| Cunningham, Charles E | 177 40 | 187 22 |
| Carrell, William | 647 50 | 658 82 |
| Campbell, George | 320 30 | 341 77 |
| Hunter, Alfred J | 528 89 | 532 00 |
| Winch, Sara E | 230 89 | 231 32 |
| Keaney, Bridget Ann | 284 20 | 360 00 |
| McGuire, John | 225 00 | 360 00 |

(B) Of Widows to Whom Allowances Were Granted in 1921.

| | | |
|---|---|---|
| | $ c. | $ c. |
| Burgess, Mrs. Catharine J | 73 26 | 75 14 |
| McGhie, Mrs. Minnie | 249 33 | 268 71 |
| Anderson, Mrs. Lois | 142 08 | 152 42 |
| Hunt, Mrs. Elizabeth A | 282 50 | 286 15 |
| Vale, Mrs. Emily A | 720 22 | 734 95 |
| Davidson, Mrs. Ellen | 327 54 | 329 08 |
| Best, Mrs. Hannah E | 328 52 | 354 32 |
| Young, Mrs. Florence C | 350 47 | 357 33 |
| Fitzsimmons, Mrs. Mary A | 117 36 | 118 59 |
| Crosby, Mrs. Erminie B | 465 78 | 480 93 |
| Arnold, Mrs. Elizabeth | 147 20 | 148 35 |

## TABLE 7

### THE PUBLIC SERVICE SUPERANNUATION FUND.

for Year Ending October 31, 1922.

BALANCE SHEET

| | | |
|---|---|---|
| Amount at Credit of Fund, November 1, 1921 | | $268,702 37 |
| Total deductions from salaries of employees | | 197,420 40 |
| Government's Contributions to October 31, 1922 | | 188,937 65 |
| Government's Contributions on account of payment of Allowances to Sheriffs | | 424 42 |
| Interest for one year, on Fund, as at October 31, 1922 | | 13,435 11 |
| Interest on Employees' Contributions | | 3,544 22 |
| Interest on Government's Contributions | | 3,544 22 |
| Allowances | $ 99,111 70 | |
| Lump sum payments to Superannuates | 2,002 80 | |
| Lump sum payments under Section 8 and refunds under Section 9, including interest thereon | 8,694 11 | |
| Interest allowed Government on payments | 1,920 17 | |
| Amount outstanding October 31, 1922 | 561 06 | |
| | $112,289 84 | |
| Balance at Credit of Fund, October 31, 1922 | 563,718 55 | |
| | $676,008 39 | $676,008 39 |

DISTRIBUTION OF PAYMENTS

| | | |
|---|---|---|
| Allowances to Superannuates | $87,557 83 | |
| Lump sum payments to Superannuates | 2,002 80 | |
| Pensions to Widows | 11,553 87 | |
| Lump sum payments under Section 8 | 910 86 | |
| Refunds | 7,783 25 | |
| | | $109,808 61 |

TABLE 8

ADMINISTRATION EXPENDITURE

| | | |
|---|---|---|
| Stationery and Supplies | | $150 87 |
| C.P.R. Telegraph Company | | 80 |
| Postage | | 60 00 |
| Travelling Expenses: | | |
| J. M. McCutcheon | $70 20 | |
| S. L. Squire | 90 60 | |
| E. Harley | 8 75 | |
| F. H. Greenlaw | 27 50 | |
| | | $197 05 |
| Per Diem Allowances: | | |
| (a) Attendance at Board Meetings: | | |
| F. H. Greenlaw | $270 00 | |
| L. H. Irving | 270 00 | |
| M. MacVicar | 210 00 | |
| S. L. Squire | 240 00 | |
| | | $990 00 |
| (b) Meetings of Committee on Perquisites: | | |
| F. H. Greenlaw | $120 00 | |
| L. H. Irving | 15 00 | |
| M. MacVicar | 75 00 | |
| S. L. Squire | 315 00 | |
| | | $ 525 00 |
| Total | | $1,923 72 |

# SECOND
# ANNUAL REPORT

OF THE

# MINIMUM WAGE BOARD

# 1922

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO
Printed and Published by Clarkson W. James, Printer to the King's Most Excellent Majesty
1923

PRODUCED BY
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LIMITED
TORONTO
CANADA

To His Honour Henry Cockshutt,
*Lieutenant-Governor of the Province of Ontario.*

May it Please Your Honour:

I have the honour to present herewith for your consideration the Second Annual Report of the Minimum Wage Board.

Respectfully yours,

W. R. Rollo,
*Minister of Labour.*

Toronto, February 23rd, 1923.

Toronto, February 16th, 1923.

The Honourable W. R. Rollo,
*Minister of Labour*,
Parliament Buildings,
Toronto.

Sir,

I have the honour to submit herewith the Second Annual Report of the Minimum Wage Board.

I have the honour to be, Sir,

Your obedient servant,

J. W. Macmillan,
*Chairman.*

# ANNUAL REPORT

## MINIMUM WAGE BOARD
## 1922

In this, the Second Annual Report of the Minimum Wage Board of Ontario, it has become possible, for the first time, to show something of the results of the Board's action. These results are surprisingly good, when it is remembered that the orders of the Board have been issued in the midst of a period of trade depression. At such a time unemployment is general; factories operate on short time or close down altogether; the demand for workers of every kind slackens; and the bargaining power of labour is at its lowest point. Then wages inevitably fall.

Had the orders of the Board done nothing more than check this tendency to lower wages their enforcement would have been well worth while. But the statistical tables given on later pages of this report show that wages in the trades dealt with have advanced rather than receded.

The Board has learned of factories where a cut in wages was halted in anticipation of the issuing of the orders of the Board. Complaints have come regarding establishments where the purpose of the management plainly was to take full advantage of the comparative helplessness of the working force and reduce wages to the lowest extreme. We have been able to prevent this. The minimum wage lines have become defences behind which the workers found shelter. Such grasping and destructive plans have been defeated by the law which recognizes the right of the worker to live. Such employers are sternly told "thus far and no farther shalt thou go."

Unfortunately, it is impossible to gather and tabulate statistics which would show how far this resistant and negative consequence of the Board's operations has extended. One cannot tabulate an intention nor measure a loss which was prevented. Our statistics show that the workers are better off in the trades concerned than they were before the orders went into force. It is reasonable to infer that without the protection afforded by these orders they would have been much worse off.

It is also reasonable to infer that under happier trade conditions the gain to the workers would have been much greater. When trade is expanding and confidence prevails, when everybody who wants work can get work, when there are no soup kitchens nor knots of unemployed on the street corners, wages tend to rise. Then, any effort such as a Minimum Wage Board makes falls in with the prevailing tendencies, and acts as a stimulus which provokes increases all down the wage sheets. Such was the condition a few years ago. Such will undoubtedly be the condition a few years hence. At the present time, however, the work of the Board has been all uphill, and it presents this report with much gratification because it has been enabled to accomplish so much in untoward times.

We do not forget to share the credit with those representatives of employers and employees who have assisted us in the formation of our orders. It would

have been easy for any group of employers to presume upon their comparative strength in this period of depression to refuse co-operation with the Board and to insist that they be left free to have their own will with labour. They have not done this. They have been willing to acknowledge the right of the worker to live from her work and have joined with the Board in framing the orders which forbade wages below the living level.

And on the other hand it would have been easy for employees, suffering as so many of them do from enforced idleness, to become bitter and resentful, and either decline to sit in conference with employers and the Board, or to demand such minimum levels as would be impossible of enforcement at this time. They have not taken this unreasonable attitude, but have quite earnestly assisted the Board in drawing those lines which forbade wages upon which it was clearly impossible that the worker could support herself in independence.

## Cost of Living Budget.

It is obvious that wage-rates which are determined by the cost of living require revision as prices rise or fall. Foreseeing this, the Board soon after it began work resolved to revise its budgets each year.

It is always permissible that a group of interested persons, representing either employers or employees, should ask at any time for a revision of the prescribed wage-rates in consequence of changes in the cost of living. The Board had no desire to forbid such applications, but it felt that there would be no regularity nor consistency in their arrival. Perhaps no such applications would come. Perhaps many would come, in rapid succession. Perhaps some trades would demand them while others did not. Thus the business of revision would have been most unbusinesslike, and a steady and sustained conformity between the orders of the Board and the current expenses of livelihood would have become highly improbable.

To avoid this haphazard state of things, and to deal justly by both employers and employed, the Board decided to revise each order on the anniversary of its going into force. That means that during the fiscal year 1922 there have been five revisions. In none of these did the Board find justification for altering its rates. The revised budget for saleswomen in Toronto is given below. It is dated in June, and a comparison of the several items in it with the budget of the preceding year, published in our first annual report, will show in what particulars prices had changed. The cost of clothing had decreased, while the car-fare had become greater. The cost of board and lodging remained unchanged. The total sum was so slightly affected that the wage-levels in the order were not altered.

| | | |
|---|---|---|
| Board and Lodging at $7.00 per week | | $364 00 |
| Clothing: | | |
| Footwear and repairs, 3 prs., $7.00, $5.00, $4.00; rubbers, $1.00; repairs, $2.00 | $19 00 | |
| Stockings, 8 prs | 6 75 | |
| Underwear | 8 50 | |
| Nightgowns | 4 00 | |
| Petticoats and bloomers | 5 00 | |
| Corsets, 3 prs | 4 50 | |
| Corset covers | 3 00 | |
| Kimona | 2 00 | |
| Hats, 2 hats | 12 00 | |
| Suits (½ cost, to wear 2 years) | 17 00 | |
| Winter coat (½ cost, to wear 2 years) | 10 00 | |
| Winter dresses (½ cost, to wear 2 years) | 7 50 | |
| Summer dresses, 2 or 3 | 12 00 | |

| | | |
|---|---|---|
| Clothing—*Continued.* | | |
| Shirt waists, 3 | $8 25 | |
| Sweater | 3 25 | |
| Aprons | 2 50 | |
| Handkerchiefs | 2 00 | |
| Gloves | 5 00 | |
| Scarfs | 1 25 | |
| Umbrella to last 2 years | 1 50 | |
| Total expense for clothing | | 129 00 |
| Sundries: | | |
| Laundry | $39 00 | |
| Doctor, dentist, optician | 20 00 | |
| Car fare | 39 00 | |
| Reading matter | 6 00 | |
| Postage and stationery | 5 00 | |
| Recreation and amusement | 23 00 | |
| Church and charity | 10 00 | |
| Incidentals, including brush, comb, soap, tooth paste, talcum powder, nail file, shoe polish, hand lotion, pins, needles, thread, whisk, shoe laces, etc | 15 00 | |
| Total expense for sundries | | 157 00 |
| Total expense for year | | $650 00 |
| Board and lodging per week | | 7 00 |
| Clothing per week | | 2 48 |
| Sundries per week | | 3 02 |
| Totals for week | | $12 50 |

## COMPARATIVE STATISTICS.

Five of the Board's orders had been in force for at least a twelve-month at the completion of the fiscal year. Hence we are able to present tables in which wage conditions are compared as before each order was issued, and after it had been in force for a year. It is impossible to be precise in stating the number who have received wage increases, owing to the fluidity of labour, but we have ventured upon a conservative estimate.

### Order No. 1.

Governing female employees in the Laundries, Dye-works and Dry-cleaning establishments in Toronto.

| | 1921 | 1922 |
|---|---|---|
| Number of firms reporting | 32 | 39 |
| Number of employees | 685 | 797 |
| Over 18 years | 617 | 734 |
| Under 18 years | 68 | 63 |
| Total weekly wages | $8,888 94 | $10,865 07 |
| Over 18 years | 8,253 94 | 10,215 57 |
| Under 18 years | 635 00 | 649 50 |
| Average weekly wages | 12 98 | 13 63 |
| Over 18 years | 13 37 | 13 91 |
| Under 18 years | 9 33 | 10 39 |
| Percentage of employees under 18 years | 9.92% | 7.8% |
| Average hours worked per week | 44.8 | 45.5 |
| Estimate of number of employees receiving increased wages | | 300 |

| | | |
|---|---|---|
| Number of employees receiving: | | |
| Under $7 | 1 | .. |
| $7–$8 | 1 | .. |
| 8– 9 | 4 | 2 |
| 9–10 | 19 | 35 |
| 10–11 | 60 | 58 |
| 11–12 | 70 | 73 |
| 12–13 | 192 | 218 |
| 13–14 | 100 | 94 |
| 14–15 | 94 | 91 |
| 15–16 | 66 | 74 |
| 16–18 | 51 | 39 |
| 18–20 | 19 | 11 |
| 20–22 | 16 | 15 |
| 22–Up | 8 | 13 |

## Order No. 2.

This order governs a group of factories which naturally divides into two sub-groups, A and B.

### A

Female employees in Confectionery, Biscuit, Chocolate, Jam, Gum, Grocery Specialties, Crushed Fruit, Syrup, Pickles and Allied industries:

| | 1921 | 1922 |
|---|---|---|
| Number of firms reporting | 34 | 37 |
| Total of employees | 2,055 | 2,253 |
| Over 18 years | 1,478 | 1,634 |
| Under 18 years | 757 | 619 |
| Total weekly wages | $21,931 24 | $29,354 19 |
| Over 18 years | 16,253 24 | 23,346 77 |
| Under 18 years | 5,678 00 | 5,907 42 |
| Average weekly wages | 10 67 | 12 98 |
| Over 18 years | 10 99 | 14 20 |
| Under 18 years | 9 84 | 9 52 |
| Percentage of employees under 18 years | 28.07% | 27.47% |
| Average hours worked per week | 45.03 | 45.57 |
| Estimate of number of employees receiving increased wages | | 343 |
| No. of employees receiving: | | |
| Under $7 | 16 | .. |
| $7–$8 | 23 | 9 |
| 8– 9 | 81 | 122 |
| 9–10 | 106 | 109 |
| 10–11 | 251 | 315 |
| 11–12 | 224 | 100 |
| 12–13 | 426 | 529 |
| 13–14 | 318 | 224 |
| 14–15 | 218 | 245 |
| 15–16 | 205 | 108 |
| 16–18 | 174 | 309 |
| 18–20 | 40 | 91 |
| 20–22 | 21 | 75 |
| 22–Up | 9 | 11 |

B

Female employees in Paper Box, Corrugated Paper Box, Paper Bag, Manufacturing Stationery, Envelope, Tag and Cheque Book and allied industries:

| | 1921 | 1922 |
|---|---|---|
| Number of firms reporting | 37 | 44 |
| Total number of employees | 981 | 1,420 |
| Over 18 years | 718 | 1,061 |
| Under 18 years | 263 | 359 |
| Total weekly wages | $13,225 12 | $19,552 37 |
| Over 18 years | 10,462 85 | 15,778 87 |
| Under 18 years | 2,762 25 | 3,783 50 |
| Average weekly wages | 13 45 | 13 77 |
| Over 18 years | 14 55 | 14 87 |
| Under 18 years | 10 50 | 10 53 |
| Percentage of employees under 18 | 27.82% | 25.28% |
| Average hours worked per week | 48.09 | 46.08 |
| Estimate of number of employees receiving increased wages | | 300 |
| Number of employees receiving: | | |
| Under $7 | .. | 1 |
| $7–$8 | 7 | .. |
| 8– 9 | 18 | 75 |
| 9–10 | 65 | 97 |
| 10–11 | 114 | 120 |
| 11–12 | 59 | 86 |
| 12–13 | 122 | 327 |
| 13–14 | 95 | 113 |
| 14–15 | 100 | 238 |
| 15–16 | 131 | 101 |
| 16–18 | 146 | 209 |
| 18–20 | 35 | 55 |
| 20–22 | 15 | 27 |
| 22–Up | 20 | 18 |

NOTE.—The large number of young girls recently employed pulls down the average wage, but the general increase in wages above the lowest levels shows how the experienced workers have gained.

ORDER NO. 3.

Governing saleswomen and allied works in the Retail Stores of Toronto:

| | 1921 | 1922 |
|---|---|---|
| Number of firms reporting | 14 | 14 |
| Total number of employees | 3,059 | 3,139 |
| Over 18 years | 2,619 | 2,860 |
| Under 18 years | 440 | 379 |
| Total weekly wages | $42,226 50 | $43,988 00 |
| Over 18 years | 38,025 50 | 40,245 00 |
| Under 18 years | 4,201 00 | 3,743 00 |
| Average weekly wages | 13 80 | 14 01 |
| Over 18 years | 14 51 | 14 58 |
| Under 18 years | 9 54 | 9 85 |
| Percentage of employees under 18 years | 14.38% | 12.07% |
| Average hours worked per week | 50.4 | 48.5 |

| | | |
|---|---|---|
| Number of employees receiving: | | |
| Under $7 | 4 | 1 |
| $7–$8 | 18 | 29 |
| 8– 9 | 120 | 230 |
| 9–10 | 130 | 130 |
| 10–11 | 112 | 111 |
| 11–12 | 115 | 87 |
| 12–13 | 391 | 460 |
| 13–14 | 356 | 453 |
| 14–15 | 442 | 399 |
| 15–16 | 421 | 363 |
| 16–18 | 447 | 396 |
| 18–20 | 187 | 260 |
| 20–22 | 118 | 110 |
| 22–Up | 112 | 146 |

NOTE.—These figures represent 14 stores of the 821 employing saleswomen in Toronto. They are typical stores, but the immense number of employees in several of the largest of them smothers the information regarding the stores with only a few employees. We know from our inspection records that it was the girl in more or less solitary employment who most needed and received our aid. We had one case where the weekly wages were doubled. As complete statistics have not been gathered we make no attempt to estimate the number whose wages have been increased.

## ORDER NO. 4.

Governing Laundries, Dye-works and Dry-cleaning establishments in cities of more than 30,000 population, excepting Toronto.

| | 1921 | 1922 |
|---|---|---|
| Number of firms reporting | 23 | 23 |
| Total number of employees | 389 | 367 |
| Over 18 years | 337 | 330 |
| Under 18 years | 52 | 37 |
| Total weekly wages | $4,199 30 | $4,641 94 |
| Over 18 years | 3,714 00 | 4,331 12 |
| Under 18 years | 485 30 | 310 82 |
| Average weekly wages | 10 79 | 12 64 |
| Over 18 years | 11 02 | 13 12 |
| Under 18 years | 9 31 | 8 40 |
| Percentage of employees under 18 years | 15.43% | 10.08% |
| Average hours worked per week | 47.5 | 47.6 |
| Number of employees receiving: | | |
| Under $7 | 7 | .. |
| $7–$8 | 12 | 5 |
| 8– 9 | 53 | 5 |
| 9–10 | 45 | 15 |
| 10–11 | 51 | 26 |
| 11–12 | 48 | 61 |
| 12–13 | 51 | 133 |
| 13–14 | 40 | 43 |
| 14–15 | 22 | 21 |
| 15–16 | 21 | 17 |
| 16–18 | 11 | 14 |
| 18–20 | 13 | 12 |
| 20–22 | 4 | 10 |
| 22–Up | 9 | 5 |

## Order No. 5.

Governing Laundries, Dye-works and Dry-cleaning establishments throughout the Province, except in cities of over 30,000 population. Order No. 5 relates to the smaller towns, the preceding four orders having related only to the cities. It will be seen that there are few machine laundries outside of the cities. The Chinese have most of the trade in the smaller centres. As was to be expected, wages are lower than in the cities. We present two tables, the first of which shows a general picture of the state of the industry during the two years compared.

| | 1921 | 1922 |
|---|---|---|
| Number of firms reporting | 34 | 37 |
| Total number of employees | 324 | 323 |
| Over 18 years | 235 | 261 |
| Under 18 years | 89 | 62 |
| Total weekly wages | $3,376 04 | $3,543 53 |
| Over 18 years | 2,565 09 | 2,956 29 |
| Under 18 years | 810 95 | 587 24 |
| Average weekly wages | 10 41 | 10 96 |
| Over 18 years | 10 91 | 11 33 |
| Under 18 years | 9 21 | 9 47 |
| Percentage of employees under 18 | 27.46% | 19.19% |
| Average hours worked per week | 50.63 | 49.2 |
| Number of employees receiving: | | |
| Under $7 | 10 | .. |
| $7–$8 | 20 | 20 |
| 8– 9 | 78 | 31 |
| 9–10 | 46 | 41 |
| 10–11 | 42 | 56 |
| 11–12 | 31 | 74 |
| 12–13 | 47 | 70 |
| 13–14 | 25 | 11 |
| 14–15 | 12 | 5 |
| 15–16 | 13 | 7 |
| 16–18 | 5 | 4 |
| 18–20 | .. | 5 |
| 20–22 | 5 | 3 |
| 22–Up | .. | 1 |

In the second table we have compared directly the 29 laundries under this order which were in operation at both times of inspection. It will be seen that the wages paid have increased and that there has been a substitution of adult workers for young girls. As the average wage for young girls has increased more than for adults, it is apparent that the more juvenile type of girl has been weeded out. This is as it should be, for laundry work is comparatively heavy.

| | 1921 | 1922 |
|---|---|---|
| Number of firms reporting | 29 | 29 |
| Total number of employees | 299 | 273 |
| Over 18 years | 212 | 222 |
| Under 18 years | 87 | 51 |

| | | |
|---|---|---|
| Total weekly wages | $2,904 79 | $3,053 53 |
| Over 18 years | 2,116 34 | 2,560 29 |
| Under 18 years | 788 45 | 93 24 |
| Average weekly wages | 9 71 | 11 19 |
| Over 18 years | 13 70 | 13 76 |
| Under 18 years | 8 81 | 8 67 |
| Percentage of employees under 18 | 29.09% | 22.97% |
| Average hours worked per week | 50.07 | 49.6 |
| Number of employees receiving: | | |
| Under $7 | 10 | .. |
| $7–$8 | 18 | 13 |
| 8– 9 | 62 | 29 |
| 9–10 | 36 | 25 |
| 10–11 | 41 | 50 |
| 11–12 | 30 | 66 |
| 12–13 | 42 | 58 |
| 13–14 | 20 | 11 |
| 14–15 | 12 | 5 |
| 15–16 | 12 | 4 |
| 16–18 | 3 | 6 |
| 18–20 | .. | 5 |
| 20–22 | 5 | .. |
| 22–Up | .. | 1 |

## VARIATIONS IN WAGES.

Wide variations occur in the wages paid in the women's trades. This fact is so fundamental in Minimum Wage administration, and is, moreover, so little recognized by the public, that we are led to submit a few examples of wage variations.

Comparisons are constantly being made between one city and another, one province and another, and one trade and another, which imply that the same wage rates run evenly through any city or province or trade. The good employer sometimes thinks all other employers pay as generously as he does, and, contrariwise, the poor employer sometimes thinks that all other employers reward their help as meanly as himself.

Thus it becomes easy to conclude that the natural way to increase profits is to cut down on wages. Whereas, our experiences shows that an efficient business pays goods wages. The most profitable establishments are commonly those where the working force are neither over-worked nor underpaid.

The truth is that you may find two business establishments which seem to duplicate each other, handling the same goods, buying in the same market, selling in the same market, getting their labour from the same labour market, using the same machinery and situated within a stone's throw of each other, and yet the one establishment is paying wages ten per cent., twenty per cent., fifty per cent., and even in a rare instance, one hundred per cent. higher than the other. And, as a rule, the firm paying the higher wages is the more prosperous of the two.

Wage sheets of two textile factories in Toronto, showing how great may be the spread between two firms similarly situated and in direct competition with each other. The average wage in Factory No. 1 is $13.16, while in Factory No. 2 it is $6.85.

| Weekly rate of wages | Number earning this rate Factory No. 1 | Factory No. 2 |
|---|---|---|
| Under $7 | .. | 12 |
| $7–$8 | .. | 2 |
| 8– 9 | 2 | 1 |
| 9–10 | 15 | 1 |
| 10–11 | 29 | .. |
| 11–12 | 31 | .. |
| 12–13 | 61 | 3 |
| 13–14 | 39 | 1 |
| 14–15 | 25 | 1 |
| 15–16 | 39 | 1 |
| 16–18 | 35 | 2 |
| 18–20 | 14 | 2 |
| 20–22 | 5 | .. |
| 22–Up | 2 | .. |

* * * * *

Wage sheets of two large laundries in Toronto. At first sight it is not easy to say which is the better. It is rather surprising to discover that the average wage in No. 1 is 14% higher than in No. 2. This is due to the few unusually large wages. As a matter of fact more of the workers are well paid in No. 2. Thus an average does not determine "the greatest happiness of the greatest number."

| Weekly rate of wages | Number earning this rate Laundry No. 1 | Laundry No. 2 |
|---|---|---|
| $9–$10 | 20 | .. |
| 10– 11 | 39 | 4 |
| 11– 12 | 16 | 24 |
| 12– 13 | 38 | 47 |
| 13– 14 | 13 | 9 |
| 14– 15 | 3 | 7 |
| 15– 16 | 4 | 13 |
| 16– 18 | 3 | 2 |
| 18– 20 | 2 | .. |

* * * * *

Wage sheets of two laundries in two of the smaller cities. These laundries are nearly of a size, and solicit custom-work after the same fashion. What reason can be given to explain why the highest wages in one plant should be lower than the lowest wages in the other?

| Weekly rate of wages | Number earning this rate Laundry No. 1 | Laundry No. 2 |
|---|---|---|
| $7–$8 | 3 | .. |
| 8– 9 | .. | .. |
| 9–10 | 1 | .. |
| 10–11 | .. | .. |
| 11–12 | 1 | .. |
| 12–13 | 1 | .. |
| 13–14 | .. | 3 |
| 14–15 | .. | .. |
| 15–16 | .. | 3 |
| 16–18 | .. | 1 |

We add a comparison of wages in the same laundry in an important city before and after the enforcement of the Board's order, as an instance of what the Board claims to be the natural result of its work: more efficient, mature and better-paid workers, and a more prosperous business.

| Weekly rate of wages | 1921 | 1922 |
|---|---|---|
| Under $7 | 5 | .. |
| $7–$8 | 5 | 2 |
| 8– 9 | 5 | .. |
| 9–10 | .. | .. |
| 10–11 | 2 | 5 |
| 11–12 | .. | .. |
| 12–13 | .. | 7 |
| 13–14 | .. | 1 |

In 1921 there were 17 girls employed; of this number 7 (or 41.18%) were under 18 years of age. In 1922 there were 15 girls employed; of this number 2 (or 13.3%) were under 18 years of age.

## ORDERS ISSUED IN THE FISCAL YEAR 1922.

During the past fiscal year the Board has issued fourteen orders, dealing with at least sixty trades, and covering some 53,000 female workers. These trades have been assembled in suitable groups. The orders are printed at the end of this report.

### Orders No. 7, 8, 9.

This group has been assembled on the basis that the trades within it commonly employ large numbers of young girls. It had been dealt with, in 1921, for the city of Toronto, and the order was extended with suitable modifications to the other portions of the Province, as the orders show.

CONFECTIONERY AND ALLIED TRADES.

| | No. of Factories | No. of Employees |
|---|---|---|
| Cities over 30,000, excepting Toronto | 16 | 556 |
| Rest of the Province | 19 | 519 |

PAPER BOX AND ALLIED INDUSTRIES.

| | | |
|---|---|---|
| Cities over 30,000, excepting Toronto | 4 | 101 |
| Rest of the Province | 12 | 106 |

### Orders Nos. 6, 10.

In like fashion all the saleswomen in retail stores of the Province have been brought within the scope of the Board's orders. On account of the lack of reliable lists of stores and of those of them which employ saleswomen it has not been easy to handle the problem of this trade in a satisfactory manner. Nevertheless, in the larger cities of the Province a door-to-door canvass was prosecuted. It may be of interest to learn that women are employed as clerks as follows:

| | No. of Stores | No. of Saleswomen |
|---|---|---|
| Toronto | 821 | 4,664 |
| Hamilton | 320 | 2,300 |
| Ottawa | 285 | 2,017 |
| London | 84 | 758 |
| Windsor | 43 | 203 |

These figures are probably lower than most people would guess, but they are accurate to a degree superior to those found in most statistics.

For all of the Province outside these larger cities we have gathered information in a number of ways. It would manifestly have meant a long delay to have interrogated every retail store in Ontario. No lists existed showing where women were employed. Accordingly we gathered evidence from several hundred typical stores, situated in all parts of the Province. We have compiled lists which serve our purpose. We have distributed about 13,000 copies of the order relating to these stores. Our estimate is that not less than 30,000 women are working as saleswomen under the protection of Order No. 10.

## Orders No. 11, 12.

The telephone industry is unique in many ways. First, there is one big company, the Bell Telephone Company, employing most of the operators in the Province. Second, there are over 650 smaller companies, nearly all of whom employ women, but in all sorts of ways. A great many exchanges are of what may be called a "slack-time" character, requiring the constant proximity of the attendant, but not her constant attention. Hence, the wage rates for these smaller exchanges were based on the number of subscribers at each exchange. Third, there is the host of scattered operators in business establishments of all sorts, many of whom combine other duties with that of answering calls. As these other duties are part of the employment and the attention to the telephone is commonly the basic element in the employment, we include all this class as telephone operators.

NUMBER OF TELEPHONE OPERATORS.

| | |
|---|---|
| In Toronto: | |
| Bell Telephone Co. | 2,303 |
| In private establishments | 1,000 |
| In cities over 30,000, excepting Toronto: | |
| Bell Telephone Co. | 779 |
| In private establishments | 500 |
| In the rest of the Province: | |
| Bell Telephone Co. | 1,545 |
| Independent Telephone Companies | 1,000 |
| In private establishments | 250 |

## Orders No. 13-16; 17-20.

The textile trades and needle trades are two large groups, presenting several interesting dissimilarities. The needle trades tend to concentration in the larger cities, to shorter hours, to the employment of adults and to the organization of the workers. On the other hand the textile factories (spinning, knitting and weaving) are widely scattered, with much variation in the hours, more juvenile labour and an entire absence of the organization of employees.

TEXTILE TRADES.

| | |
|---|---|
| Female employees in Toronto | 1,678 |
| In cities over 30,000, excepting Toronto | 2,957 |
| In the rest of the Province | 5,656 |
| | 9,291 |

NEEDLE TRADES.

| | |
|---|---|
| Female employees in Toronto | 7,418 |
| In cities over 30,000, excepting Toronto | 870 |
| In the rest of the Province | 1,218 |
| | 9,506 |

## HOURS OF LABOUR.

In last year's report we called attention to the anomalous condition in Ontario respecting women's hours of labour. The Legislature has since amended the Minimum Wage Act giving the Board power to fix the maximum hours for which the minimum wages shall be paid. The workers may thus work longer hours, but must be paid extra, on an overtime basis.

During the short time intervening between the passing of this amendment and the close of the fiscal year the Board made several inquiries as to the hours which prevail in the trades. The following tables show what these are, and make it plain that the same law of variation which governs the pay-sheets reigns also over the time-schedules.

### LAUNDRIES, DYE-WORKS AND DRY-CLEANING ESTABLISHMENTS.

| | Toronto | Cities over 30,000 except Toronto | Rest of Province |
|---|---|---|---|
| Under 45 hrs. per week | 11 | 5 | 3 |
| Over 45 " " " and up to 48 | 11 | 12 | 9 |
| Over 48 " " " " " 50 | 12 | 5 | 12 |
| Over 50 " " " " " 55 | 1 | 5 | 6 |
| Over 55 " | .. | .. | 1 |

### CONFECTIONERY AND ALLIED TRADES.

| | Toronto | Cities over 30,000 except Toronto | Rest of Province |
|---|---|---|---|
| Under 45 hours | 14 | 7 | 5 |
| " 48 " | 17 | 2 | 2 |
| " 50 " | 2 | 6 | 4 |
| " 55 " | 1 | 2 | 1 |
| " 55 " | .. | .. | 1 |

### PAPER BOX AND ALLIED TRADES.

| | Toronto | Cities over 30,000 except Toronto | Rest of Province |
|---|---|---|---|
| Under 45 hours | 2 | 2 | 3 |
| " 48 " | 29 | .. | .. |
| " 50 " | 3 | 2 | 4 |
| " 55 " | 1 | .. | 1 |

### TEXTILES.

| | Toronto | Cities over 30,000 except Toronto | Rest of Province |
|---|---|---|---|
| Under 45 hrs. per week | 11 | 4 | 9 |
| " 48 " " " | 12 | 1 | 10 |
| " 50 " " " | 5 | 7 | 58 |
| " 55 " " " | 1 | 1 | 39 |
| Over 55 " " " | .. | .. | 2 |

### NEEDLE TRADES.

| | Toronto | Cities over 30,000 except Toronto | Rest of Province |
|---|---|---|---|
| Under 45 hrs. per week | 150 | 29 | 13 |
| " 48 " " " | 15 | 6 | 9 |
| " 50 " " " | 4 | 1 | 6 |
| " 55 " " " | 1 | 1 | .. |

We do not insert tables of hours for retail stores because, as already explained, we have been forced to deal with this trade without making our investigations exhaustive. We also omit any summary of hours in the telephone exchanges because of the "slack-time" nature of much of the work, which precludes exact statement or fair comparison with other trades.

As the year closes the Board is conferring with representatives from the textile industry, which a number of reasons appear to mark out as suitable for the Board to begin with. It is perhaps the chief woman-employing factory trade in Ontario. It is a clearly defined trade, not merging gradually, as many do, into other trades. The factories range from the smallest in size to the largest in size. They are widely scattered. Most of all, the work-periods in the factories vary to an uncommon degree.

## CHILD LABOUR.

One of the typical and unfortunate results of general unemployment is reflected in the statistics we present. That is the substitution of juvenile for adult labour. Both because the men's trades are more subject to shut-downs than the women's trades, and because the needs of the family require that the children earn while their father is forced to be idle, large numbers of young girls are drafted into industry at such a time. Thus the normal relationship is reversed, and the parents become dependent on their children—a condition which, if carried far enough and maintained long enough, is destructive of wholesome national life and fatal to progress. If the rising generation is sacrificed in order to salvage the wreckage of the existing generation civilization is at a standstill.

The Adolescent School Attendance Act of 1919 represents an effort on the part of the organized society of this Province to follow nature's leading, and allow children to possess their childhood. It earmarks immaturity as a time of preparation for life, and aims at the development of a population well-instructed and well-trained, in anticipation of the duties and burdens of maturity. There is a clause in this act which allows permits to be granted, under certain circumstances, by which children may be exempted from school attendance and set to work. So boys and girls of 14 years of age are sometimes taken from school to spend long hours each day on their feet in ceaseless tending of machinery.

Several things have furthered a generous issuance of these permits. The lack of school accommodation in the rapidly growing cities; the cutting-off of the earnings of the head of the family; the disposition of many parents to set their children to work as soon as possible; the restiveness of children under school discipline; and mistaken standards in the administration of relief have all joined to turn young girls from the schools to the trades.

There is much variation in the way in which different towns have issued these permits. Some have entirely refused to issue them; some have granted them grudgingly and only after proof of exceptional need; some have bestowed them freely, without hesitation or discretion; some have granted them readily for a time and later refused to grant them at all; others have been provoked to moral indignation at the notion that permits were required.

It is impossible not to sympathize with the officials whose duty it is to grant or refuse these permits. The cases are often obscure, sometimes pitiful. To refuse a permit is to offend, while there is no organized body of public opinion to support an enlightened officer in defending the interests of the child and of society against the demands of insistent parents and employers. None the less,

the spectacle of strong and skilled men remaining idle and unproductive while children feed them is one to shock an intelligent and progressive community. One is led to ask whether some organization of the labour market is not possible by which idle adults shall be put to work before the children are taken from school. Or, if that cannot be gotten immediately, if the greatest care should not be exercised to preserve to every child possible the precious inheritance of its youth.

The Adolescent Act forecasts a time when a new apprenticeship system shall be devised suited to present-day industry, by which each child shall receive such a training as shall make it an efficient worker and an intelligent citizen. The authorities of education and of industry will require to join together if this result is to be obtained. Experiments of much value are being carried forward in many places for this purpose. With the inevitable break-down of the ancient apprenticeship system under modern large-scale conditions, a new scheme is required which shall replace it and preserve to the community its greatest wealth, namely, the vital asset of a capable and progressive population. It is not fitting that the Province of Ontario, now rapidly becoming an industrial centre of great importance, should lag behind other communities in tackling this problem.

## SOME QUESTIONS.

Under this heading we group a number of questions which are asked of us so frequently that we may fairly conclude that they represent an attitude of mind common to many people. We are glad to be asked such questions, and thus to be given an opportunity to explain our work.

By way of preamble, let it be remembered that a Minimum Wage Board does not fix wages. It merely draws lines below which wages may not go. For experienced workers these lines are drawn at the cost of living. For inexperienced workers the levels are lowered to fit the conditions of apprenticeship in the trades concerned. The Board has no authority above these prohibitory lines. Emulation between the workers is unhindered where the prizes are concerned. It is only the competition for crusts which is forbidden.

Q.—Has the low end of the wage scale been lifted to the level of the cost of living?

A.—All the lowest wages have been cut out. In Toronto, for instance, no trained woman worker in a retail store or most factories receives less than $12.50 per week, and no young girl less than $8.00 per week. The tables on another page show that in the laundries in smaller towns all the wages below $7 per week have disappeared; while the number receiving less than $10 a week (mostly apprentices) has been reduced from 154 to 92. So great is the variation in the wages paid, both as between similar establishments, and as between the several workers in any establishment, that the incidence of this prohibition falls in a quite varied and haphazard fashion. Some concerns have raised most of their wages, some have raised a few, and some none at all. All told, thousands of women and girls have been lifted from unsocially low wage levels into the region of independence and self-support.

Q.—Have the industries as a whole been injured?

A.—On the contrary, they have prospered. What shall we take as the test of prosperity? Shall it be the number of employees? Then, we note that the laundry-workers in Toronto have increased from 685 to 797; the paper

trade employees from 981 to 1405; the candy workers from 2055 to 2221; and in the fourteen typical retail stores selected the number has gone up from 3059 to 3139.

Shall we take the average wages as the test? Again, we note increases all along the line. The average woman worker in a laundry gets $1.15 more each week; in a paper box factory, 32 cents more each week; in a retail store, 21 cents more each week, and in a confectionery factory, $2.31 more each week. It is hopeless to attempt to explain the disparity between the increases. Women's wages vary in accordance with no law yet discovered. But we congratulate them all on their gains.

Q.—Are competing employers benefited?

A.—Yes. The better type of employer is protected against his wage-cutting competitor. One gentleman in Toronto, who manufactures for a Dominion-wide market, complained of the low wages paid in some of the other Provinces. He thought that minimum wage laws should exist either in all the Provinces or none. The Board was able to tell him of a firm situated within a few blocks of his own plant, in the same line of business, paying wages as low as it seemed possible to believe were being paid anywhere in Canada. This firm had been compelled to obey the order of the Board. Such short-range unsocial competition is probably more injurious and certainly more vexatious that if carried on from a distance. No one need travel far to find low wages.

Q.—Are influences toward industrial peace being created? In particular, what effect is noticeable upon men's employment?

A.—Minimum wage administration makes for industrial peace. One of the cardinal features of all good and lasting work by such a Board as ours is that it engages the assent and co-operation of both employers and employees. The fact that our field is a limited one, and that the moral principle of "the right to live from one's work" is so convincing, makes harmony possible. People who would dispute with each other about many other things will drop their weapons and shake hands over the proposal that working women should get enough to live on. And being drawn into friendly conference with each other, getting acquainted with each other, engaging in friendly debate with each other, revealing to each other surprising qualities of fairness and generosity, they grow to trust each other more and like each other better. The acrimony of other disagreements is abated, and the path to future conciliatory negotiations opened up.

It is a curious thing that the Board is sometimes asked if its orders do not serve to protect male workers against female competition; and again, if they do not do the very reverse. Our reply is that these orders protect both male and female labour. They advertise and gain public approval for the principle of the living wage. They foster better relations between employers and employed. They augment the self-respect of the workers by making them independent and assuring them of the sympathy of the organized community to which they belong.

Q.—Does the minimum become the maximum?

A.—The figures shown on other pages of this report disprove this foreboding. Wage increases are noticeable among the higher paid workers as well as among the lower paid. For instance, in the laundry trades in Toronto the women earning more than $20 per week increased from 24 to 28; in the paper trades from 35 to 45; and in the confectionery trades from 30 to 78.

If one thinks of the typical wage sheet as a perpendicular pillar (which is what it looks like) with the low wages at the bottom and the high wages at the top, and the intermediate wages graded between the bottom and the top, what happens when the jack is put under this pillar and screwed up is that the whole pillar rises. It does not rise stiffly. There may be a telescopic effect, so that the top does not rise as much as the bottom. There may be displacements in some of the intermediate wage groups. But the whole pillar tends to rise. The top does not come down to meet the ascending bottom.

Q.—Are workers discharged because of the enforcement of minimum wage rates?

A.—The displacement of workers is inconsiderable. As the tables show, the number of employees has increased. So, for every girl that lost a job, more than one girl got a job.

The loss of their jobs by certain girls is anything but a social calamity. Business will never be efficient, nor give just returns to employer and employee alike, while it is run on orphanage principles. The problem of business is one problem and the problem of charity is another problem. The Board issues permits for lower wages to handicapped workers, and thus prevents their incapacity from dragging wage-levels down for normal workers.

The employer who disagrees with the Board's orders usually poses as the friend and benefactor of the girls he employs. He represents them as delighted with long hours and low pay, their only trouble being a fear lest some outside party (such as a Minimum Wage Board) should disturb their perfect bliss. But, when we have met these employees we have found that they would have preferred that their employer's benevolence had taken some other form.

There is a certain type of woman, shy, timid, perhaps rather slow, but faithful and steady, who is peculiarly liable to be kept on by an employer at low wages. Sometimes he vents his wrath at the order of the Board by discharging such an one. She is terrified at first, and her alarm is apt to be capitalized by such an employer and his friends. Now, such a dismissal is perhaps what that girl needed. We have in mind two girls, one in an eastern city of the Province and one in a western city, who wrote piteous letters to the Board when they had been dismissed. They felt as if the very earth were rocking under their feet. But within a very few weeks each of these girls had found a new job at greatly increased wages.

However, most employers are not so splenetic. They know what it costs to break in new workers, and, moreover, are above such petty and futile attempts at retaliation. One of the foremost employers of female labour in Canada told us that he had found that his wage-cost in proportion to sales had been reduced as a result of the increases enforced by the Minimum Wage order. He had done more business, and could afford to pay more to his working force.

There are many causes leading to the discharge of workers. The amount of "hiring and firing" in most plants is larger than anyone who has not investigated the matter would suppose. Establishments having a labour turnover of 100% are not uncommon. Many trades are irregular in their very nature. Others are irregular because they run "as orders come in." All trades are subject to the cycles of general expansion and depression. Among so many causes it is practically impossible to isolate any dismissals due to Minimum Wage enforcement. All that can fairly be said is that it is never a cause of a general reduction of a working force, and that the few dismissals which result from it mean that an incompetent worker has here and there been replaced by a competent worker

As it happened, the order of the Board regarding saleswomen in retail stores went into force in one Ontario city just before Christmas. Of course, such stores always hire a large number of girls for the Christmas trade, and dismiss them when the holiday is past. Accordingly, one enterprising merchant summed up the number of girls who had been "let out" and accused the Minimum Wage Board of having forced their discharge. Fortunately, the Board had statistics in its possession which showed that more girls had been dismissed at the corresponding time a year before, when no Minimum Wage order had been in force.

## INTER-PROVINCIAL CONFERENCE.

The first report of the Board called attention to the resolution adopted by the Industrial Conference at Ottawa in September, 1919, which suggested that there should be co-ordination between the several Provinces in respect to Minimum Wage orders. Very shortly after the Board came into existence we began to correspond with the several Provincial Boards and governments, looking to some joint meeting where all matters of common interest might be discussed by those engaged in Minimum Wage activities anywhere in Canada, as well as this matter of co-ordination. Our approaches, from the very first, were cordially received on all hands, but it became apparent that there was a certain amount of reluctance to engage in such a conference until financial conditions had become more stable. Such was the position when our last report was written.

During the year 1922 we have continued our correspondence with the other Provinces, and find that the hesitation which some of them had felt has passed away. There is nothing now to delay the holding of an inter-Provincial conference except considerations as to a suitable time and place. However, it has not been easy to find a location and a date perfectly convenient for all who wish to attend. Those who would attend this gathering are scattered throughout the entire Dominion. Many of them give only part of their time to Minimum Wage work and have to consult the claims of their other occupations. The element of expense is also of importance.

Through these difficulties we have persevered and hope that the desired conference will be held early in 1923.

We have learned, through our correspondence, that some in each province dread the competition of supposedly lower wages in other provinces. It would seem to be manifest that they cannot all be right, if the laws of mathematics stand firm. One would say that two wages cannot each be lower than the other. Yet, our growing intimacy with wage-sheets has shown us that they may indeed all be right. There are undoubtedly low wages in every province. There is no such thing as a standard or prevailing wage level for any province. The foes of an establishment which pays good wages are in every quarter, both near at hand and far away. What is needed is not so much the protection of one province against another, as the protection of the better types of business establishments in every province against all the low-paying concerns, which are also in every province.

A frank recognition of this fact, on the part of those in each province who have the interests of Canadian working-women at heart, cannot help but do good. It will expose and dispel many false conceptions which are prevalent and it may unite the forces of justice and goodwill for the overthrow of practices which tend to depress and destroy the womanhood of the Dominion.

## INSPECTION AND ENFORCEMENT.

It is impossible to speak too highly of the assistance rendered the Board by the Factory Inspection Department. A regular inspection meeting is held by the Board each fortnight, which Mr. J. T. Burke, Chief Inspector, attends. All questions of inspection and enforcement are brought before these meetings, and complaints as to disregard or disobedience of the orders of the Board are then considered. The inspectorial staff, though busy enough with the duties of their own department, have willingly taken on new tasks arising from the orders of the Board. As they go their regular rounds they report as to whether our orders are properly posted in stores, factories, and other business establishments. Particular cases in their districts have been referred to them, and we have found them uniformly sympathetic and energetic in dealing with them.

During the past year, 24 inspection meetings have been held. 46 reports have been received from the Factory Inspection Department. These contain lists of places where the order is not posted, and, in addition, a good deal of information as to wages, employment, and the attitude of both employers and employees. Most of these items are readily disposed of, but a number grow into affairs of more importance, requiring correspondence, and, occasionally, a visit from some member of the Board. Visits of this kind by members of the Board have been paid to Ottawa, Sarnia, Clinton, Windsor, Chatham, Hamilton, London, Guelph and Peterboro.

Besides this information furnished by the Factory Inspection Department, there have been 88 complaints made directly to the Board. These complaints are of cases where the order is not posted, or the required wages are not being paid, or back-pay is being withheld. So far we have succeeded in settling all of these matters without recourse to law. Several firms have been inclined to be obsinate, but, in the end, have carried out the will of the Board.

We have been able, in every case, to shield employees who have sent us information. The Board has authority to inspect payrolls, and no need to divulge the source of its information. Naturally, a few frivolous and unreasonable complaints have reached us, but most of those who have appealed to us have had reason for their complaints.

The chief difficulty in our path arises from the ignorance of the public. The Minimum Wage Law is a new thing, and it takes time for everybody to hear of it. Our experience has so constantly been that we find friends wherever we go, and that our work has but to be known to be approved, that we have sought every opportunity to tell our story. A number of public meetings, in various towns and cities, have been addressed by members of the Board. We have sought and welcomed all the newspaper publicity procurable. We are publishing a calendar, setting forth in a vivid and attractive fashion the principles which underlie our efforts, and are hoping through its distribution to report to the citizens of Ontario what they are doing through us, their appointed servants for this purpose.

The calendar contains twelve statements, one for each month, which, taken together, may be called the creed or platform upon which our work is based. They are as follows, in monthly succession:

Old Man Ontario is determined that none of his daughters shall lack the necessities of life—even the insane and the criminals are to be fed, clothed and housed. And Industry, which takes the life's effort of thousands of working women, is commanded to do as much.

The average income of the Canadian people is probably the highest in the world. There is enough to give everybody fresh air, shelter, good food, decent clothing and simple comforts. The Minimum Wage Law of Ontario requires no more.

The right to live includes the right to earn a living. A woman worker should be able to pay her way. If a father gives free board to his daughter her employer has no right to put that gift in his pocket.

The "pin money" wage is socially unhealthful. It robs working women of their independence and makes some industries parasitic upon others. Many working women are supporting others besides themselves. They cannot stand the competition of girls who take "pin money" wages.

Every right-minded employer approves the minimum wage principle. He believes in paying living wages. An industrial group is an industrial family. The first charge on any industry should be the support of its members.

Men are what their mothers make them. Working girls of to-day are the mothers of to-morrow. Women, for various economic reasons, are the most helpless class of workers. No community can afford to stand aside and see them exploited.

The business which pays good wages is the natural enemy of the business which pays low wages. The one builds up society; the other degrades and destroys society. The decent employer deserves protection against "shyster" competition. Minimum wage-levels are his rampart against unscrupulous wage-cutting.

The minimum wage promotes competition between the workers for the prizes. It only forbids competition for the crusts.

A good employee earns and should get good wages. A good employer deserves and should get loyal service.

All the better things of life are built on income, as a house is built on its foundation. Health, intelligence, art, justice and wisdom can prevail only after physical needs are met. Carlyle said, "The heart of good citizenship is the Job."

To maintain a good standard of living in a community is to provide customers for stores and markets for factories. Too low wages means a population too poor to buy much and too ignorant to buy wisely.

### A Word to Employers.

Your co-operation has helped make strong the work of the Ontario Minimum Wage Board. We count you our friends and believe most of you regard us in the same fashion.

### A Word to Employees.

You are not only our friends, but our clients, so we remind you that no Minimum Wage Board can draw lines above the cost of living. Your own efforts will achieve the higher rewards. And Minimum Wage lines give you a safe start toward success.

The second difficulty lies in misapprehensions regarding the law. Some jump to the conclusion that the Board fixes wages, so that wages higher than its minimums are forbidden. Others forget that no law can compel any employer to engage or continue in employment any worker, any more than it can compel any worker to hire with or continue in the employment of any employer. Others are stirred by a hasty resentment against "government interference with industry," which is generally dispelled when they hear of wages as low as $3 per week. Such objectors have generally visualized the Board as a formal and academic body, sitting aloof and indifferent, handing out its judgments without much knowledge of or care for the industries concerned. However, the composition of the Board, consisting of representatives of employers and employees; its methods of consulting with both sides; and the fact that all of its orders have been framed with the help and the agreement of carefully-chosen representatives of the trades dealt with, have pretty effectively protected the Board against this last accusation.

## THE FUTURE.

If it seems to any that the Board has lingered on its way, and that, after two years, all the working women of Ontario should have been brought within its protection, our answer is that we have chosen to advance securely rather than rapidly. We had before us the example of the disasters which overtook those Minimum Wage laws which made a flat rate for all industries. Such laws failed, not because the rates were unjust but because the industries affected were not consulted. Those Minimum Wage laws have been more successful which engaged the sympathy and help of the better elements in the industries. We have used the latter method, and have found strength in the wisdom and goodwill of many employers and employees. They have helped us because they discovered that Minimum Wage rates were good things, protecting at once the wages of the employees, the business of the employer, and the standard of living of the community.

We have not lingered, and we have made much progress. The major trades which employ women have been covered. The factories have been so far dealt with, that no large factory trade remains. The retail stores have been dealt with. These include many thousands of saleswomen, scattered throughout all sorts of stores in city, town, village and country.

Another group, commensurate in size with the factory and retail-store groups, is that of office-workers, with which the Board is engaged as the year closes. We have learned to expect variety everywhere, but this group has more than its share of variety. It ranges from the highly-efficient, highly-paid woman of the secretarial type, to the tiny waif who possesses no more than a few-weeks-long business course and a great ambition. It includes many very young girls, who are little more than messengers. It includes the girls in the doctor's and dentist's offices. And they are so very widely separated, and in such small groups, that they have no association nor cohesion together.

The hotels and restaurants have been studied by the Board during recent months. Here the problems are quite different from those in factories, offices and stores.

Then there are the trades which are different because the shreds of ancient apprentice systems still cling to them. Such are the dressmakers and milliners.

Another trade presenting unique features is that which has grown up in connection with modern amusements. Here hours are irregular and late, and employment is fitful beyond almost any other trade.

The problem of "home work" has also been forced on our attention. As cities develop industrially the practice of farming out work to women who work in their homes inevitably increases. There comes to be, in the clothing trades, an irregular gradation from the properly-equipped factory, down through contractors' shops, to the family group of foreign origin who baste and hem around the kitchen stove. Thus "sweating" appears and the undercutting of the better wages paid to factory operatives. It is not altogether a Minimum Wage problem, but some features of it come within the scope of our authority, and we have been seeking information regarding it.

## CONCLUSION.

As this report is written the news is published that Alberta has reorganized its Minimum Wage Board, and that the government of Quebec has publicly promised to put the existing law into operation in that province. Thus, the Dominion, westward from the Maritime Provinces, is covered by laws designed for the protection of women workers. Moreover, Nova Scotia possesses a similar law, not yet put into operation.

The Ontario Board counts this to be good news, not only because the way is thus opened for possible co-ordination of orders between the provinces, but also because it means such a widespread recognition of the value of the female citizenship of our Canadian nation.

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## ORDER NO. 7.

### Governing Female Employees.

In Confectionery, Biscuit, Chocolate, Jam, Gum, Candy, Grocery Specialties, Crushed Fruit, Syrup, Pickles and all allied industries; Paper Box, Corrugated Paper Box, Paper Bag, Manufacturing Stationery, Envelope, Tag, Cheque Book and allied industries in cities of 50,000 population or over except Toronto.

(1) Minimum.—No experienced female employee of 18 years or over shall be paid wages at a less rate than Eleven Dollars and Fifty Cents ($11.50) per week.

(2) Inexperienced Adults.—No inexperienced female employee of 18 years or over shall be paid wages at a less rate than Nine Dollars and Fifty Cents ($9.50) per week for the first six months of her employment in the industry; and of Ten Dollars and Fifty Cents ($10.50) for the second six months; after which period of one year she shall be considered an experienced adult employee.

(3) Young Girls.—No young girl under the age of 18 years shall be paid wages at a less rate than Eight Dollars ($8.00) per week for the first six months of her employment in the industry; Nine Dollars ($9.00) per week for the second six months; and Ten Dollars ($10.00) per week for the third six months; after which period of 18 months she shall be considered an experienced adult employee, and shall receive the full minimum. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be considered to be an experienced adult employee upon reaching the age of 18 years; and if she has been working less than a year in the industry when she reaches the age of 18 years, she shall be considered to be an experienced adult employee

upon completing a year of work in the industry. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) Maximum of Inexperienced Employees.—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) Piece Work.—These wage rates may be averaged for any piece-worker over a period of three months, or, in case the employment of any worker has been less than three months, for the length of her employment period. At least eighty per cent. (80%) of the piece-workers in any establishment shall receive wages at or above the prescribed rates.

(6) Deductions for Absence.—No deductions below the Minimum Wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(7) Penalties.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(8) Posting.—Each establishment shall keep a copy of this order posted in a conspicuous place.

(9) This order is subject to annual revision by the Board.

(10) Complaints.—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto; Phone, College 690.

(11) This order shall come into force and be effective on January 17th, 1922.

J. W. Macmillan, *Chairman.*
Margaret Stephen,
Lydia M. Parsons,
H. G. Fester,
R. A. Stapells.

Toronto, December 17, 1921. (*Minimum Wage Board.*)

## ORDER NO. 8.

### Governing Female Employees.

In Confectionery, Biscuit, Chocolate, Jam, Gum, Candy, Grocery Specialties, Crushed Fruit, Syrup, Pickles and all allied industries; Paper Box, Corrugated Paper Box, Paper Bag, Manufacturing Stationery, Envelope, Tag and Cheque Book and allied industries in cities and towns having population from 5,000 to 30,000.

(1) Minimum.—No experienced female employee of 18 years or over shall be paid wages at a less rate than Eleven Dollars ($11.00) per week.

(2) Inexperienced Adults.—No inexperienced female employee of 18 years or over shall be paid wages at a less rate than Nine Dollars ($9.00) per week for the first six months of her employment in the industry; and of Ten Dollars

($10.00) per week for the second six months; after which period of one year she shall be considered an experienced adult employee.

(3) YOUNG GIRLS.—No young girl under the age of 18 years shall be paid wages at a less rate than Seven Dollars ($7.00) per week for the first six months of her employment in the industry; Eight Dollars and Fifty Cents ($8.50) per week for the second six months; and Ten Dollars ($10.00) per week for the third six months; after which period of 18 months she shall be considered an experienced adult employee and shall receive the full minimum. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be considered to be an experienced adult employee upon reaching the age of 18 years; and if she has been working less than a year in the industry when she reaches the age of 18 years, she shall be considered to be an experienced adult employee upon completing a year of work in the industry. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) MAXIMUM OF INEXPERIENCED EMPLOYEES.—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) PIECE-WORK.—These wage rates may be averaged for any piece-worker over a period of three months, or, in case the employment of any worker has been less than three months, for the length of her employment period. At least eighty per cent. (80%) of the piece-workers in any establishment shall receive wages at or above the prescribed rates.

(6) DEDUCTIONS FOR ABSENCE.—No deduction below the minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(7) WAITING.—An employee required to wait on the premises shall be paid for the time thus spent.

(8) PENALTIES.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(9) POSTING.—Each establishment shall keep a copy of this order posted in a conspicuous place.

(10) This order is subject to annual revision by the Board.

(11) COMPLAINTS.—Any female employee not being paid at least as much as this requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(12) This order shall come into force and be effective on January 17th, 1922.

J. W. MACMILLAN, *Chairman.*
MARGARET STEPHEN,
LYDIA M. PARSONS,
H. G. FESTER,
R. A. STAPELLS.

Toronto, December 17th, 1921. (*Minimum Wage Board.*)

## ORDER NO. 9.

### Governing Female Employees.

In Confectionery, Biscuit, Chocolate, Jam, Gum, Candy, Grocery Specialties, Crushed Fruit, Syrup, Pickles and all allied industries; Paper Box, Corrugated Paper Box, Paper Bag, Manufacturing Stationery, Envelope, Tag and Cheque Book and allied industries in all of the Province of Ontario excepting towns and cities o more than 5,000 population.

(1) Minimum.—No experienced female employee of 18 years or over shall be paid wages at a less rate than Ten Dollars ($10.00) per week.

(2) Inexperienced Adults.—No inexperienced female employee of 18 years or over shall be paid wages at a less rate than Eight Dollars ($8.00) per week for the first six months of her employment in the industry; and Nine Dollars ($9.00) per week for the second six months; after which period of one year she shall be considered an experienced adult employee.

(3) Young Girls.—No young girl under the age of 18 years shall be paid wages at a less rate than Six Dollars ($6.00) per week for the first six months of her employment in the industry; Seven Dollars and Fifty Cents ($7.50) per week for the second six months; and Nine Dollars ($9.00) per week for the third six months; after which period of 18 months she shall be considered an experienced adult employee and shall receive the full minimum. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be considered to be an experienced adult employee upon reaching the age of 18 years. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) Maximum of Inexperienced Employees.—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adult and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) Piece-Work.—These wage rates may be averaged for any piece-worker over a period of three months, or, in case the employment of any worker has been less than three months, for the length of her employment period. At least eighty per cent. (80%) of the piece-workers in any establishment shall receive wages at or above the prescribed rates.

(6) Deductions for Absence.—No deduction below the minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(7) Waiting.—An employee required to wait on the premises shall be paid for the time thus spent.

(8) Penalties.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(9) Posting.—Each establishment shall keep a copy of this order posted in a conspicuous place.

(10) This order is subject to annual revision by the Board.

(11) Complaints.—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(12) This order shall come into force and be effective on January 17th, 1922.

J. W. Macmillan, *Chairman.*
Margaret Stephen,
Lydia M. Parsons,
H. G. Fester,
R. A. Stapells.

Toronto, December 17th, 1921. (*Minimum Wage Board.*)

## ORDER NO. 10.

### Governing the Female Selling Force.

In Retail Stores throughout the Province, except in cities of more than 30,000 population.

(1) Minimum Wage Rates.—No wage shall be less per week than is set forth in the following table:

| Population groups | Experienced adults (over 18 years) | Inexperienced adults (over 18 years) | Young girls (under 18 years) |
|---|---|---|---|
| In cities and towns between 10,000 and 30,000..... | $11 00 | 6 mos. at $ 9 00<br>6 " " 10 00 | 6 mos. at $ 7 00<br>6 " " 8 00<br>6 " " 9 00<br>6 " " 10 00 |
| In cities and towns between 4,000 and 10,000..... | $10 00 | 6 mos. at $ 8 00<br>6 " " 9 00 | 6 mos. at $ 6 00<br>6 " " 7 00<br>6 " " 8 00<br>6 " " 9 00 |
| In towns and villages between 1,000 and 4,000..... | $9 00 | All inexperienced<br>6 mos. at $ 6 00<br>6 " " 7 00<br>6 " " 8 00 | |
| All below 1,000 and rural parts | $8 00 | 6 " " $6 00<br>6 " " 7 00 | |

(2) Maximum of Inexperienced Employees.—The number of inexperienced adults or young girls shall in neither case exceed twenty-five per cent. (25%) of the total female working force except where the total working force is less than four.

(3) Part Time Payment.—Females working for less than 36 hours in any one week may be considered to be part time employees, and shall be paid at rates not less than the established minimum wage rate reckoned on an hourly basis for the time they have worked in proportion to the normal week in vogue in the store or shop.

(4) Penalties.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(5) Posting.—Each establishment to which a copy of this order is sent by the Minimum Wage Board shall keep it posted in some place where it can be readily seen by the employees.

(6) This order is subject to annual revision by the Board.

(7) Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(8) This order shall come into force and be effective on and after April 17th, 1922.

(9) Definition.—This order governs the selling force, and includes cashiers, parcellers, messengers and other employees working with the sales force, but not milliners, dressmakers, office workers, or factory workers.

J. W. Macmillan, *Chairman.*
Margaret Stephen,
Lydia M. Parsons,
H. G. Fester,
R. A. Stapells.

Toronto, Ontario, February 7th, 1922. (*Minimum Wage Board.*)

## ORDER No. 11.

### Governing Female Operators.

In Telephone Systems in urban populations of 4,000 or more.

(1) Table of Minimum Weekly Wage Rates:

| Population groups | Experienced adults (over 18 years) | Inexperienced adults (over 18 years) | Young girls (under 18 years |
|---|---|---|---|
| Toronto | $12 50 | 6 mos. at $10 00<br>6 " " 11 00 | 6 mos. at $ 8 00<br>6 " " 9 00<br>6 " " 10 00<br>6 " " 11 00 |
| Other cities over 30,000 population | $12 00 | 6 mos. at $10 00<br>6 " " 11 00 | 6 mos. at $ 8 00<br>6 " " 9 00<br>6 " " 10 00<br>6 " " 11 00 |
| Cities and towns between 10,000 and 30,000 | $11 00 | 6 mos. at $ 9 00<br>6 " " 10 00 | 6 mos. at $ 7 00<br>6 " " 8 00<br>6 " " 9 00<br>6 " " 10 00 |
| Cities and towns between 4,000 and 10,000 | $10 00 | 6 mos. at $ 8 00<br>6 " " 9 00 | 6 mos. at $ 6 00<br>6 " " 7 00<br>6 " " 8 00<br>6 " " 9 00 |

The schedule for young girls may continue after the worker has passed the age of 18 years, but she shall in no case receive less than the wages prescribed for an inexperienced adult of her own age.

(2) Part Time Payment.—Shall be calculated upon the proportion of the number of hours worked in any week to the number of hours in the normal weekly period at the exchange.

(3) Penalties.—Any violation of this order shall be punishable by fine or imprisonment. (See Section 22 of the Act.)

(4) Posting.—Each establishment to which a copy of this order is sent by the Board shall keep it posted in some place where it can be readily seen by the employees.

(5) This order is subject to annual revision by the Board.

(6) Complaints.—Any female operator who does not receive at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(7) This order shall come into force and be effective on and after May 15th, 1922.

J. W. Macmillan, *Chairman.*
Margaret Stephen,
Lydia M. Parsons,
H. G. Fester,
R. A. Stapells.
(*Minimum Wage Board.*)

## ORDER No. 12.

### Governing Female Operators.

In Telephone Systems throughout the Province outside of urban municipalities of 4,000 or more population.

(1) Table of Minimum Weekly Wage Rates:

| No. of Subscribers | Experienced Workers | Inexperienced Workers |
|---|---|---|
| Less than 200 | No rates prescribed | No rates prescribed |
| 200 to 400 | $7 00 | First 6 months at $5 00<br>Second 6 " " 6 00 |
| 400 to 600 | $8 00 | First 6 months at $6 00<br>Second 6 " " 7 00 |
| Over 600 | $9 00 | First 6 months at $7 00<br>Second 6 " " 8 00 |

Subscribers shall be reckoned by subscriber-stations of each exchange, excluding extension sets on the same premises. Experience at any exchange shall count.

(2) Part Time Payment.—Shall be calculated upon the proportion of the number of hours worked in any week to the number of hours in the normal weekly period at the exchange.

(3) Penalties.—Any violation of this order shall be punished by fine or imprisonment. (See Section 22 of the Act.)

(4) Posting.—Each establishment to which a copy of this order is sent by the Minimum Wage Board shall keep it posted in some place where it can be readily seen by the employees.

(5) This order is subject to annual revision by the Board.

(6) Complaints.—Any female operator who does not receive at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(7) This order shall come into force and be effective on and after May 15th, 1922.

J. W. Macmillan, *Chairman.*
Margaret Stephen,
Lydia M. Parsons,
H. G. Fester,
R. A. Stapells.
(*Minimum Wage Board.*)

## ORDER No. 13.

### Governing Female Employees.

In Textile factories (which includes all weaving, knitting, spinning and allied processes), in the City of Toronto.

(1) Minimum.—No experienced female employee of 18 years or over shall be paid wages at a less rate than Twelve Dollars and Fifty Cents ($12.50) per week.

(2) Inexperienced Adults.—No inexperienced female employee of 18 years or over shall be paid wages at less than the rate of Ten Dollars ($10.00) per week for the first six months of her employment in the industry and of Eleven Dollars ($11.00) per week for the second six months; after which period of one year she shall be considered an experienced adult employee.

(3) Young Girls.—No young girl under the age of 18 years shall be paid wages at less rate than Eight Dollars ($8.00) per week for the first six months of her employment in the industry, Nine Dollars ($9.00) per week for the second six months, and Ten Dollars ($10.00) per week for the third six months; after which period of 18 months she shall be considered an experienced adult employee and shall receive the full minimum. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be considered to be an experienced adult employee upon reaching the age of 18 years; and if she has been working less than a year in the industry when she reaches the age of 18 years she shall be considered to be an experienced adult employee upon completing a year of work in the industry. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) Maximum of Inexperienced Employees.—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and

young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule nor be included in the calculation. This rule shall not apply where the female working force is four or less.

(5) Piece-Work.—These wage rates may be averaged for any piece-worker over a period of three months, or, in case the employment of any worker has been less than three months, for the length of her employment period. At least eighty per cent. (80%) of the piece-workers in any establishment shall receive wages at or above the prescribed rates.

(6) Part Time Payment.—Females working for less than 36 hours in any one week shall be paid at rates not less than the established minimum wage rate, reckoning on an hourly basis for the time they have worked in proportion to the normal week in vogue in the plant.

(7) Deductions for Absence.—No deduction below the minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(8) Waiting.—An employee required to wait on the premises shall be paid for the time thus spent.

(9) Penalties.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(10) Posting.—Each establishment shall keep a copy of this order posted in a conspicuous place.

(11) This order is subject to annual revision by the Board.

(12) Complaints.—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(13) This order shall come into force and be effective on August 1st, 1922.

J. W. Macmillan, *Chairman.*
Margaret Stephen,
Lydia M. Parsons,
H. G. Fester,
R. A. Stapells.

Toronto, June 2nd, 1922. (*Minimum Wage Board.*)

## ORDER No. 14.

### Governing Female Employees.

In Textile factories (which includes all weaving, knitting, spinning and allied processes) in cities of 30,000 population or over except Toronto.

(1) Minimum.—No experienced female employee of 18 years or over, shall be paid wages at a less rate than Eleven Dollars and Fifty Cents ($11.50) per week.

(2) Inexperienced Adults.—No inexperienced female employee of 18 years or over shall be paid wages at less than the rate of Nine Dollars and Fifty Cents ($9.50) per week for the first six months of her employment in the industry;

and of Ten Dollars and Fifty Cents ($10.50) for the second six months; after which period of one year she shall be considered an experienced adult employee.

(3) Young Girls.—No young girl under the age of 18 years shall be paid wages at a less rate than Eight Dollars ($8.00) per week for the first six months of her employment in the industry; Nine Dollars ($9.00) per week for the second six months; and Ten Dollars ($10.00) per week for the third six months; after which period of 18 months she shall be considered an experienced adult employee and shall receive the full minimum. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be considered to be an experienced adult employee upon reaching the age of 18 years; and if she has been working less than a year in the industry when she reaches the age of 18 years she shall be considered to be an experienced adult employee upon completing a year of work in the industry. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) Maximum of Inexperienced Employees.—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) Piece-Work.—The wage paid to each time-worker must conform to this order. In the case of piece-workers, however, it is sufficient if at least 80 per cent. receive wages conformable to the order.

(6) Averaging Piece-Work Rates.—The wage rates may be averaged for any piece-worker, provided that the average is maintained at each payment. Wages received before this order became effective, or more than three months before the date of the payment concerned, shall not be considered in any such calculation.

(7) Deductions for Absence.—No deduction below the minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(8) Waiting.—An employee required to wait on the premises shall be paid for the time thus spent.

(9) Penalties.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(10) Posting.—Each establishment shall keep a copy of this order posted in a conspicuous place.

(11) This order is subject to annual revision by the Board.

(12) Complaints.—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(13) This order shall come into force and be effective on August 1st, 1922.

J. W. Macmillan, *Chairman.*
Margaret Stephen,
Lydia M. Parsons,
H. G. Fester,
R. A. Stapells.

Toronto, June 2nd, 1922. (*Minimum Wage Board.*)

## ORDER No. 15.

### Governing Female Employees.

In Textile Factories (which includes all weaving, knitting, spinning and allied processes) in cities and towns having population from 5,000 to 30,000.

(1) Minimum.—No experienced female employee of 18 years or over shall be paid wages at a less rate than Eleven Dollars ($11.00) per week.

(2) Inexperienced Adults.—No inexperienced female employee of 18 years or over shall be paid wages at a less rate than Nine Dollars ($9.00) per week for the first six months of her employment in the industry; and Ten Dollars ($10.00) per week for the second six months; after which period of one year she shall be considered an experienced adult employee.

(3) Young Girls.—No young girl under the age of 18 years shall be paid wages at a less rate than Seven Dollars ($7.00) per week for the first six months of her employment in the industry; Eight Dollars and Fifty Cents ($8.50) per week for the second six months; and Ten Dollars ($10.00) per week for the third six months; after which period of 18 months she shall be considered an experienced adult employee and shall receive the full minimum. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be considered to be an experienced adult employee upon reaching the age of 18 years; and if she has been working less than a year in the industry when she reaches the age of 18 years, she shall be considered to be an experienced adult employee upon completing a year of work in the industry. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) Maximum of Inexperienced Employees.—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) Piece-Work.—These wage rates may be averaged for any piece-worker over a period of three months, or, in case the employment of any worker has been less than three months, for the length of her employment period. At least eighty per cent. (80%) of the piece-workers in any establishment shall receive wages at or above the prescribed rates.

(6) Deductions for Absence.—No deduction below the minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(7) Waiting.—An employee required to wait on the premises shall be paid for the time thus spent.

(8) Penalties.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(9) Posting.—Each establishment shall keep a copy of this order posted in a conspicuous place.

(10) This order is subject to annual revision by the Board.

(11) Complaints.—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Telephone College 690.

(12) This order shall come into force and be effective on August 1st, 1922.

J. W. Macmillan, *Chairman.*
Margaret Stephen,
Lydia M. Parsons,
H. G. Fester,
R. A. Stapells.
(*Minimum Wage Board.*)

Toronto, June 2nd, 1922.

## ORDER No. 16.

### Governing Female Employees.

In Textile Factories (which includes all weaving, knitting, spinning and allied processes) in all of the Province of Ontario excepting towns and cities of more than 5,000 population.

(1) Minimum.—No experienced female employee of 18 years or over shall be paid wages at a less rate than Ten Dollars ($10.00) per week.

(2) Inexperienced Adults.—No inexperienced female employee of 18 years or over shall be paid wages at a less rate than Eight Dollars ($8.00) per week for the first six months of her employment in the industry; and Nine Dollars ($9.00) per week for the second six months; after which period of one year she shall be considered an experienced adult employee.

(3) Young Girls.—No young girl under the age of 18 years shall be paid wages at a less rate than Six Dollars ($6.00) per week for the first six months of her employment in the industry; Seven Dollars and Fifty Cents ($7.50) per week for the second six months; and Nine Dollars ($9.00) per week for the third six months; after which period of 18 months she shall be considered an experienced adult employee and shall receive the full minimum. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be considered to be an experienced adult employee upon reaching the age of 18 years. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) Maximum of Inexperienced Employees.—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) Piece-Work.—These wage rates may be averaged for any piece-worker over a period of three months, or, in case the employment of any worker has been less than three months, for the length of her employment period.

At least eighty per cent. (80%) of the piece-workers in any establishment shall receive wages at or above the prescribed rates.

(6) Deductions for Absence.—No deduction below the minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(7) Waiting.—An employee required to wait on the premises shall be paid for the time thus spent.

(8) Penalties.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(9) Posting.—Each establishment shall keep a copy of this order posted in a conspicuous place.

(10) This order is subject to annual revision by the Board.

(11) Complaints.—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(12) This order shall come into force and be effective on August 1st, 1922.

J. W. Macmillan, *Chairman.*
Margaret Stephen,
Lydia M. Parsons,
H. G. Fester,
R. A. Stapells.
(*Minimum Wage Board.*)

Toronto, June 2nd, 1922.

## ORDER No. 17.

### Governing Female Employees.

In Needle Trades (which includes the making of garments, tents, awnings, flags, and allied machine-sewing trades) in the City of Toronto.

(1) Minimum.—No female employee of 18 years or over, having had one year's experience in the industry, shall be paid wages at a less rate than Twelve Dollars and Fifty Cents ($12.50) per week.

(2) Inexperienced Adults.—No inexperienced female employee of 18 years or over shall be paid wages at less than the rate of Ten Dollars ($10.00) per week for the first six months of her employment in the industry; and of Eleven Dollars ($11.00) per week for the second six months, after which period of one year she shall be entitled to the full minimum wage of Twelve Dollars and Fifty Cents ($12.50) per week.

(3) Young Girls.—No young girl under the age of 18 years shall be paid wages at a less rate than Eight Dollars ($8.00) per week for the first six months of her employment in the industry; Nine Dollars ($9.00) per week for the second six months; and Ten Dollars ($10.00) per week for the third six months; after which period of 18 months she shall be entitled to the full minimum wage of

Twelve Dollars and Fifty Cents ($12.50) per week. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be entitled to the full minimum wage of Twelve Dollars and Fifty Cents ($12.50) per week upon reaching the age of 18 years; and if she has been working less than a year in the industry when she reaches the age of 18 years she shall be entitled to the full minimum wage of Twelve Dollars and Fifty Cents ($12.50) per week upon completing a year of work in the industry. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) Maximum of Inexperienced Employees.—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) Piece-Work.—The wage paid to each time-worker must conform to this order. In the case of piece-workers, however, it is sufficient if at least 80 per cent. receive wages conformable to the order.

(6) Averaging Piece-work Rates.—The wage rates may be averaged for any pieceworker, provided that the average is maintained at each payment. Wages received before this order became effective, or more than three months before the date of the payment concerned, shall not be considered in any such calculation.

(7) Deductions for Absence.—No deduction below the minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(8) Waiting.—An employee required to wait on the premises shall be paid for the time thus spent.

(9) Penalties.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(10) Posting.—Each establishment shall keep a copy of this order posted in a conspicuous place.

(11) This order is subject to annual revision by the Board.

(12) Complaints.—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(13) This order shall come into force and be effective on October 16th, 1922.

J. W. Macmillan, *Chairman.*
Margaret Stephen,
Lydia M. Parsons,
H. G. Fester,
R. A. Stapells,
(*Minimum Wage Board.*)

Toronto, August 16th, 1922.

## ORDER No. 18.

### Governing Female Employees.

In Needle Trades (which includes the making of garments, tents, awnings, flags, and allied machine-sewing trades) in cities of 30,000 population or over except Toronto.

(1) Minimum.—No female employee of 18 years or over, having had one year's experience in the industry, shall be paid wages at a less rate than Eleven Dollars and Fifty Cents ($11.50) per week.

(2) Inexperienced Adults.—No inexperienced female employee of 18 years or over shall be paid wages at less than the rate of Nine Dollars and Fifty Cents ($9.50) per week for the first six months of her employment in the industry; and of Ten Dollars and Fifty Cents ($10.50) for the second six months, after which period of one year she shall be entitled to the full minimum wage of Eleven Dollars and Fifty Cents ($11.50) per week.

(3) Young Girls.—No young girl under the age of 18 years shall be paid wages at a less rate than Eight Dollars ($8.00) per week for the first six months of her employment in the industry; Nine Dollars ($9.00) per week for the second six months; and Ten Dollars ($10.00) per week for the third six months; after which period of 18 months she shall be entitled to the full minimum wage of Eleven Dollars and Fifty Cents ($11.50) per week. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be entitled to the full minimum wage of Eleven Dollars and Fifty Cents ($11.50) per week upon reaching the age of 18 years and if she has been working less than a year in the industry when she reaches the age of 18 years she shall be entitled to the full minimum of Eleven Dollars and Fifty Cents ($11.50) per week upon completing a year of work in the industry. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) Maximum of Inexperienced Employees.—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) Piece-Work.—The wage paid to each time-worker must conform to this order. In the case of piece-workers, however, it is sufficient if at least 80 per cent. receive wages conformable to the order.

(6) Averaging Piece-Work Rates.—The wage rates may be averaged for any piece-worker, provided that the average is maintained at each payment. Wages received before this order became effective, or more than three months before the date of the payment concerned, shall not be considered in any such calculation.

(7) Deductions for Absence.—No deduction below the minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(8) Waiting.—An employee required to wait on the premises shall be paid for the time thus spent.

(9) Penalties.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(10) Posting.—Each establishment shall keep a copy of this order posted in a conspicuous place.

(11) This order is subject to annual revision by the Board.

(12) Complaints.—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(13) This order shall come into force and be effective on October 1 th, 1922.

J. W. Macmillan, *Chairman.*
Margaret Stephen,
Lydia M. Parsons,
H. G. Fester,
R. A. Stapells.
(*Minimum Wage Board.*)

Toronto, August 16th, 1922.

## ORDER No. 19.

### Governing Female Employees.

In Needle Trades (which includes the making of garments, tents, awnings, flags, and allied machine-sewing trades) in cities and towns having population from 5,000 to 30,000.

(1) Minimum.—No female employee of 18 years or over, having had one year's experience in the industry, shall be paid wages at a less rate than Eleven Dollars ($11.00) per week.

(2) Inexperienced Adults.—No inexperienced female employee of 18 years or over shall be paid wages at a less rate than Nine Dollars ($9.00) per week for the first six months of her employment in the industry; and of Ten Dollars ($10.00) per week for the second six months; after which period of one year she shall be entitled to the full minimum wage of Eleven Dollars ($11.00) per week.

(3) Young Girls.—No young girl under the age of 18 years shall be paid wages at a less rate than Seven Dollars ($7.00) per week for the first six months of her employment in the industry; Eight Dollars and Fifty Cents ($8.50) per week for the second six months; and Ten Dollars ($10.00) per week for the third six months; after which period of 18 months she shall be entitled to the full minimum wage of Eleven Dollars ($11.00) per week. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be entitled to the full minimum wage of Eleven Dollars ($11.00) per week upon reaching the age of 18 years; and if she has been working less than a year in the industry when she reaches the age of 18 years she shall be entitled to the full minimum wage of Eleven Dollars ($11.00) per week upon completing

a year of work in the industry. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) Maximum of Inexperienced Employees.—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) Piece-Work.—The wage paid to each time-worker must conform to this order. In the case of piece-workers, however, it is sufficient if at least 80 per cent. receive wages conformable to the order.

(6) Averaging Piece-Work Rates.—The wage rates may be averaged for any piece-worker, provided that the average is maintained at each payment. Wages received before this order became effective, or more than three months before the date of the payment concerned, shall not be considered in any such calculation.

(7) Deductions for Absence.—No deduction below the minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(8) Waiting.—An employee required to wait on the premises shall be paid for the time thus spent.

(9) Penalties.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(10) Posting.—Each establishment shall keep a copy of this order posted in a conspicuous place.

(11) This order is subject to annual revision by the Board.

(12) Complaints.—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(13) This order shall come into force and be effective on October 16th, 1922.

J. W. Macmillan, *Chairman.*
Margaret Stephen,
Lydia M. Parsons,
H. G. Fester,
R. A. Stapells,
(*Minimum Wage Board.*)

Toronto, August 16th, 1922.

## ORDER No. 20.

### Governing Female Employees.

In Needle Trades (which includes the making of garments, tents, awnings, flags and allied machine-sewing trades) in all of the Province of Ontario excepting towns and cities of more than 5,000 population.

(1) Minimum.—No female employee of 18 years or over, having had one year's experience in the industry, shall be paid wages at a less rate than Ten Dollars ($10.00) per week.

(2) Inexperienced Adults.—No inexperienced female employee of 18 years or over shall be paid wages at a less rate than Eight Dollars ($8.00) per week for the first six months of her employment in the industry; and Nine Dollars ($9.00) per week for the second six months; after which period of one year she shall be entitled to the full minimum wage of Ten Dollars ($10.00) per week.

(3) Young Girls.—No young girl under the age of 18 years shall be paid wages at a less rate than Six Dollars ($6.00) per week for the first six months of her employment in the industry; Seven Dollars and Fifty Cents ($7.50) per week for the second six months; and Nine Dollars ($9.00) per week for the third six months; after which period of 18 months she shall be entitled to the full minimum wage of Ten Dollars ($10.00) per week. Any female employee who has been working a year or more in the industry before reaching the age of 18 years shall be entitled to the full minimum wage of Ten Dollars ($10.00) per week upon reaching the age of 18 years and if she has been working less than a year in the industry when she reaches the age of 18 years she shall be entitled to the full minimum wage of Ten Dollars ($10.00) per week upon completing a year of work in the industry. In no case shall any employee of 18 years or over be paid less than the rates fixed for inexperienced adults.

(4) Maximum of Inexperienced Employees.—The number of inexperienced adults or young girls in any establishment shall not exceed one-third of the total female working force, nor the number of inexperienced adults and young girls together exceed one-half of the total female working force. Temporary employees whose term of employment does not exceed one month shall not be subject to this rule, nor be included in this calculation. This rule shall not apply where the female working force is four or less.

(5) Piece-Work.—The wage paid to each time-worker must conform to this order. In the case of piece-workers, however, it is sufficient if at least 80 per cent. receive wages conformable to the order.

(6) Averaging Piece-work Rates.—The wage rates may be averaged for any piece-worker, provided that the average is maintained at each payment. Wages received before this order became effective, or more than three months before the date of the payment concerned, shall not be considered in any such calculation.

(7) Deductions for Absence.—No deduction below the minimum wage line for absence shall exceed the value of the time lost reckoned in proportion to the normal working hours in vogue in the establishment.

(8) Waiting.—An employee required to wait on the premises shall be paid for the time thus spent.

(9) Penalties.—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(10) Posting.—Each establishment shall keep a copy of this order posted in a conspicuous place.

(11) This order is subject to annual revision by the Board.

(12) Complaints.—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, Spadina Crescent, Toronto, Phone College 690.

(13) This order shall come into force and be effective on October 16th, 1922.

J. W. Macmillan, *Chairman.*
Margaret Stephen,
Lydia M. Parsons,
H. G. Fester,
R. A. Stapells,
(*Minimum Wage Board.*)

Toronto, August 16th, 1922.

# FIFTH ANNUAL REPORT

OF THE

# CIVIL SERVICE COMMISSIONER

FOR

# ONTARIO

For the Year Ending October 31, 1922

---

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

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TORONTO:
Printed and Published by Clarkson W. James, Printer to the King's Most Excellent Majesty
1923

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CANADA

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Toronto, April 17, 1923.

To His Honour,

Henry Cockshutt, Esq.,

*Lieutenant-Governor of the Province of Ontario.*

May It Please Your Honour:

The undersigned has the honour to present to Your Honour the Fifth Annual Report of the Civil Service Commissioner, being for the fiscal year ending October 31st, 1922.

E. C. Drury,

*Prime Minister.*

Toronto, April 17, 1923.

To the Honourable E. C. Drury,
*Prime Minister of Ontario,*
*Parliament Buildings.*

Dear Sir,

I respectfully submit herewith my Fifth Annual Report for the fiscal year ending October 31, 1922.

Yours respectfully,

J. M. McCutcheon,
*Civil Service Commissioner.*

# Fifth Annual Report

of the

# Civil Service Commissioner

for Ontario

---

To the Honourable The Prime Minister of Ontario.

Sir,

In compliance with Section 11 of The Ontario Public Service Act, 1918, I have the honour to submit my Report for the fiscal year ending October 31, 1922.

## Appointments.

As indicated in the Tables in the Appendix of this Report, the appointments to the Public Service, made during the year under Certificate required by The Ontario Public Service Act, 1918, were as follows: Permanent 818; temporary (new) 506; temporary (renewals) 955. Total 2,279.

This total represents a slight reduction in the number of appointments as compared with the preceding year.

The 818 certificates issued in connection with permanent appointments were distributed as follows: 515 temporary employees were appointed to the permanent staff; 180 new employees were appointed directly to the permanent staff; 68 permanent employees were promoted in position; 44 employees were re-appointed to the permanent staff; 8 permanent employees were transferred from one permanent position to another; and 3 permanent employees were transferred from one department to another.

The total number of new employees entering the Public Service during the year, appointed under Certificate, was 686. Of this number 180 were appointed to the permanent staff and 506 to the temporary staff.

Those appointed to the temporary staff include, (1) persons employed for a probationary period before being appointed to the permanent staff, (2) persons employed to do work of a purely temporary nature, such as that in connection with the Departmental Examinations under the Department of Education, (3) persons employed to assist departments during emergent periods.

Careful enquiry was made into the qualifications of all persons appointed to either temporary or permanent positions and as to the necessity for appointment before certificates were issued. Considerable success has attended the efforts made to have the age of entry into the Public Service lowered. Since the passing of The Ontario Public Service Superannuation Act, it has been particularly desirable that persons advanced in age should not be appointed, as such appointments place an undue burden upon the Superannuation Fund. Quite apart from this consideration, however, it is not in the best interests of the Province to have persons appointed to the Public Service after they have

reached an age when their health is uncertain and their faculties more or less impaired. The Province needs the services of strong, virile men and women, if its business is to be carried on in a highly efficient manner.

### Resignations.

The total number of employees who discontinued their duties during the year, as reported to my office, was 426. Of this number 143 resigned from the permanent staff, and 283 discontinued their duties on the temporary staff.

### Promotions.

It is gratifying to know that there was a large number of promotions during the year. Over seventy employees were advanced in position. The continued recognition of the principle of promotion in the Public Service is not only stimulating employees to strive for advancement but is also proving an incentive to highly qualified men and women to enter the Service.

### Salaries

During the year, increases in salary were given on the basis of the Classification to employees who were entitled by merit to advancement. A large percentage of employees on the permanent staff are now at the maximum for their respective classes and will not be entitled to further increases until they secure promotion. Those who have not attained the maximum should be advanced by successive steps until it is reached. The best results would be obtained if increases on the basis of the Classification were made annually on the merit principle.

### Attendance of Employees.

With the object of securing punctuality and regularity in the attendance of employees in the Civil Service, the following Regulation was approved by Order-in-Council, dated November 10, 1921.

"Every employee in the Public Service whose regular duties are discharged in the office in which he or she is employed shall be required to attend punctually during the time prescribed for the transaction of official business.

"The hours of attendance to be observed by employees in the Civil Service at Toronto shall be from 9 a.m. until 5 p.m. each day, excepting Saturdays.

"The hours of attendance on Saturdays shall be from 9 a.m. until 12 noon.

"One hour and a half shall be allowed for lunch from 12.30 until 2 p.m., or at such other time, in special cases or to meet the requirements of the office, as the official in charge, with the approval of the deputy head, may determine.

"Where an employee fails to observe the hours of attendance required by these Regulations, such employee shall report the reason to the deputy head or official in charge.

"Deputy heads shall report on attendance monthly to their ministers, and copies of all such reports shall be furnished to the Civil Service Commissioner, who shall report from time to time to the Lieutenant-Governor in Council on the state of attendance in the various departments."

Some improvement in the attendance has resulted from the passing of this Regulation, but if it were strictly and uniformly enforced and properly observed by every employee in the Service, considerable economy would accrue, the dispatch of public business would be greatly facilitated, and one of the greatest obstacles to efficiency in the Public Service would be removed.

## Superannuation.

The operation of The Ontario Public Service Superannuation Act is having a stabilizing effect upon the Service and is consequently resulting in economy in the matter of labour turn-over. It is resulting in fewer resignations and in producing a feeling of contentment on the part of employees generally.

During the year, sixty-five employees were superannuated. Of this number, eighteen were retired on account of physical disability. Provision is made under the Act for the re-employment of such persons upon recovery.

The operation of this Act makes essential the keeping of accurate records relating to the appointment and the continuity of the service of all employees in the Public Service. It is, therefore, highly desirable that all appointments to the permanent staff should be approved by Order-in-Council and that all leaves of absence, due to illness or other cause, should be made in compliance with the provisions of The Ontario Public Service Act. It is in the interest of all employees that this procedure should be followed as a matter of general practice.

## Efficiency and Economy

For years the idea has prevailed generally that public service is less efficient than private. But with the gradual introduction of improved business methods in the conduct of public affairs, this view is passing. Personnel problems in the public service are now being given very much greater attention by governments than heretofore. The principle of promotion is beginning to receive the recognition it deserves, and is stimulating the ambition of the public employee. A scientific promotional system should be based upon practical service records of employees. Such records are really indispensable in determining proper promotions.

Owing to the many factors involved, however, it is not an easy matter to obtain accurate efficiency ratings of employees. In the last analysis, the efficiency of an employee resolves itself into two positive elements—quantity of work and quality of work. All other factors are subsidiary. Where work is measurable, there is no difficulty in determining the quality and the output and keeping a record of it expressed in production units. The difficulty arises in determining the efficiency rating of employees engaged wholly or partly upon work which is not susceptible to precise measurement. Four factors which afford a proper basis for determining the rating of the efficiency of such employees are carefulness, speed, industry and knowledge of work. To these may be added initiative and sense of responsibility.

To insure the effectiveness of an efficiency rating system we must have definite factors of efficiency, both for work that is susceptible to precise quantitative and qualitative measurement and for work that is not measurable in precise terms. We must also have scientifically determined standards by which to gauge efficiency in each of its factors, and well-defined machinery for controlling, co-ordinating, and reviewing the methods and records of those responsible for the ratings, including carefully drawn regulations and instructions.

Comparatively little has been done in Canada in the matter of keeping efficiency records of employees in the Public Service. But the adoption of the promotional principle necessitates the keeping of such records if promotions are to be made upon a sound basis. The value of recording in a systematic manner, the quantity and the quality of the work of every employee in the government service is unquestioned as a principal factor in obtaining personnel control.

Real progress in this important feature cannot be made until all departmental heads are convinced of the practical value of such records and willingly co-operate in their maintenance. An important duty of officials in charge of working forces is to record the quality and the quantity of the work performed by each employee, and to observe his faithfulness, initiative, loyalty, sense of responsibility, and his attitude towards his fellow-workers and his work. I would urge upon the administrative officers of each department the desirability of making a start in the systematic recording of the efficiency of employees. The adoption of a sound plan will eliminate guess work and doubt when promotions and salary advances are under consideration. A beginning might be made by keeping an accurate record of daily attendance, punctuality, vacation, and sick leave, and at least some approximate record of the quality and the quantity of routine work, and of the willingness, industry, and initiative of each employee. No increase in salary, or advantageous transfer should take place unless justified by this record.

Such records would also serve as an important factor in determining the number of employees required to carry on the work, and would doubtless in many cases lead to a reduction in staffs. It is imperative, in the interest of economy, that the work of each department should be accomplished with a minimum number of employees.

The reason that governmental agencies are open to the charge that they cost more and are less efficient than private enterprises, is that the merit system operates in the one and not in the other. To the extent to which governments adopt the merit principle do they approach the sound business basis upon which private enterprises rest. Merit should be made the basis of entry into the public service, and of continuance and promotion therein. The adoption of the merit system should in no way conflict with the principles underlying representative government. It simply urges the selection of the best instrumentalities and methods in conducting the administration of public affairs. The success of democracy in no small measure depends for its strength upon the efficiency of governmental agencies; and this it is the function of the merit system to secure. The greatest publicity should attend the administration of public affairs, and a government is well advised when it adopts and maintains sound business principles in the carrying out of its policies. Through legislation and administrative policy the business of governments can be established on such a high plane as to set an example and standard for the emulation of private enterprises.

Respectfully submitted,

J. M. McCutcheon,
*Civil Service Commissioner.*

# APPENDIX

SUMMARY OF CERTIFICATES ISSUED.

PERMANENT APPOINTMENTS.

TEMPORARY APPOINTMENTS (New).

TEMPORARY APPOINTMENTS (Renewals).

## SUMMARY OF CERTIFICATES

Issued during the Fiscal Year ending October 31, 1922

| Departments | Permanent | New Temporary | Temporary Renewals |
|---|---|---|---|
| Office of the Lieutenant-Governor | 1 | ... | ... |
| Department of The Prime Minister and President of the Council | 3 | 7 | 16 |
| Department of Agriculture | 78 | 71 | 20 |
| Department of The Attorney-General | 250 | 38 | 81 |
| Department of Education | 62 | 142 | 122 |
| Department of Game and Fisheries | 15 | 7 | 11 |
| Department of Labour | 22 | 36 | 69 |
| Provincial Board of Health | 20 | 22 | 50 |
| Department of Lands and Forests | 14 | 14 | 65 |
| Department of Mines | 6 | 4 | 59 |
| Department of The Provincial Secretary | 248 | 56 | 73 |
| Department of Public Highways | 7 | 59 | 171 |
| Department of Public Works | 46 | 8 | 34 |
| Department of The Treasurer | 44 | 36 | 169 |
| Audit Office | 2 | 6 | 15 |
| Totals | 818 | 506 | 955 |
| Grand Total | | | 2,279 |

## CERTIFICATES ISSUED FOR

### DURING THE FISCAL YEAR

OFFICE OF THE

| Name | Position |
|---|---|
| Thomson, Joseph R. | First Assistant Secretary |

DEPARTMENT OF THE PRIME MINISTER

| | |
|---|---|
| Harrison, Nettie L. | Clerk Stenographer |
| Woltz, Reita | Clerk Stenographer |
| Hamlin, Dorothy H. | Senior Clerk Stenographer |

DEPARTMENT OF

| | |
|---|---|
| Netterfield, Harold | Office Boy |
| Atkin, Ray | Agricultural Representative for Hastings County |
| LeDrew, H. H. | Professor of Economics and Rural Sociology |
| Eadie, J. D. | Foreman |
| McClelland, P. | Herdman |
| Levere, J. | Teamster |
| Clare, S. | Teamster |
| Grier, J. | Teamster |
| Kerr, James G. | Carpenter |
| Smirle, T. | Labourer |
| Miller, Justus | Agricultural Representative for Essex County |
| Froom, Ruby W. | Clerk Stenographer |
| Reilly, E. E. | Enumerator |
| Jarvis, Gerald Le Roy | Demonstrator in Apiculture |
| Thomson, Margaret M. | Assistant Librarian |
| Hallett, Annie | Librarian |
| Reek, Robert W. | Director |
| Colquette, R. D. | Professor of Marketing Economics |
| Brodie, George A. | Organizer |
| Wickware, Ora G. | Clerk Stenographer |
| Reid, Robert B. | Senior Clerk |
| Marcellus, Francis N. | Professor of Poultry |
| Ebert, John F. | Fruit Pests Inspector |
| Cox, Fanny B. | Clerk Stenographer |
| Axton, Lionel Charles | Junior Clerk |
| Chapman, Ethel M. | Assistant Superintendent of Women's Institutes |
| MacLennan, A. H. | Professor of Horticulture |
| Quail, Edward J. | Demonstrator in Farm Economics |
| Manning, Mary I. | Clerk Stenographer |
| King, Harriett M. | Clerk Stenographer |
| Dewan, Patrick M. | Lecturer |
| Hamilton, Alice M. | Clerk Stenographer |
| Young, John P. | Publicity Representative |
| Fowke, Ronald D. | Clerk and Postmaster |
| Wallace, Jessie M. | Junior Clerk Stenographer |
| Wood, Elsie | Clerk Stenographer |
| Winton, George | Florist |
| Martin, Alice Hilda | Clerk Stenographer |
| Schofield, Dr. Frank W. | Instructor in Parasitology and Pathology and Director of Laboratory Research |
| McIntosh, Dr. Robert A. | Instructor in Obstetrics, Diseases of Cattle, Sheep and Swine, Clinics and Practice |
| Angell, Clifford | Stationary Engineer |
| Reid, Margaret G. | Instructor in Household Art |
| McConkey, Oswald | Lecturer in Field Husbandry |
| Steckley, John C. | Associate Professor of Animal Husbandry |
| Hilborn, G. M. | Assistant Librarian |
| King, Rose | Junior Laboratory Assistant |
| Riley, C. W. | Enumerator |
| Costello, Mildred | Junior Clerk |

## PERMANENT APPOINTMENTS

### ENDING OCTOBER 31, 1922

LIEUTENANT-GOVERNOR.

| Branch or Office | Salary | Date of Certificate |
|---|---|---|
| ..... | $600 00 per annum | Nov. 8 |

AND PRESIDENT OF THE COUNCIL

| | | |
|---|---|---|
| Prime Minister | $900 00 per annum | June 26 |
| Civil Service Commissioner | 900 00 " | June 28 |
| Prime Minister | 1,200 00 " | Oct. 30 |

AGRICULTURE

| | | |
|---|---|---|
| Institutes and Dairy | $625 00 per annum | Nov. 12 |
| ..... | 1,800 00 " | Nov. 23 |
| Ontario Agricultural College | 3,000 00 " | Nov. 23 |
| Kemptville Agricultural School | 1,500 00 " | Nov. 28 |
| Kemptville Agricultural School | 1,450 00 " | Nov. 28 |
| Kemptville Agricultural School | 960 00 " | Nov. 28 |
| Kemptville Agricultural School | 960 00 " | Nov. 28 |
| Kemptville Agricultural School | 960 00 " | Nov. 28 |
| Kemptville Agricultural School | 1,300 00 " | Nov. 28 |
| Kemptville Agricultural School | 1,100 00 " | Nov. 28 |
| ..... | 2,000 00 " | Dec. 1 |
| Agricultural Representatives | 900 00 " | Dec. 1 |
| Farm Survey Staff, Ontario Agricultural College | 2,000 00 " | Dec. 1 |
| Ontario Agricultural College | 1,600 00 " | Jan. 14 |
| Ontario Agricultural College | 1,100 00 " | Jan. 19 |
| Ontario Agricultural College | 1,400 00 " | Jan. 19 |
| Western Ontario Experimental Farm, Ridgetown | 3,000 00 " | Jan. 25 |
| Ontario Agricultural College | 3,000 00 " | Jan. 25 |
| Agricultural Development Board | 2,500 00 " | Feb. 17 |
| Agricultural and Horticultural Societies | 900 00 " | Mar. 9 |
| Agricultural Development Board | 1,600 00 " | Mar. 15 |
| Ontario Agricultural College | 3,000 00 " | Mar. 22 |
| Ontario Agricultural College | 1,200 00 " | Mar. 24 |
| Live Stock | 900 00 " | Mar. 30 |
| Live Stock | 1,100 00 " | Mar. 30 |
| Institu es | 1,800 00 " | Mar. 30 |
| Ontario Agricultural College | 3,000 00 " | Apr. 6 |
| Ontario Agricultural College | 1,600 00 " | Apr. 25 |
| Agricultural Development Board | 975 00 " | Apr. 25 |
| Agricultural Development Board | 975 00 " | Apr. 27 |
| Kemptville Agricultural School | 1,800 00 " | May 3 |
| Institutes | 900 00 " | May 8 |
| Agent General for Ontario in the British Isles | 2,000 00 " | May 19 |
| Ontario Agricultural College | 1,300 00 " | June 23 |
| Institutes | 850 00 " | July 27 |
| Agricultural Development Board | 975 00 " | July 27 |
| Ontario Agricultural College | 1,300 00 " | Aug. 12 |
| Agricultural Representatives | 900 00 " | Aug. 15 |
| Ontario Veterinary College | 2,500 00 " | Aug. 25 |
| Ontario Veterinary College | 2,500 00 " | Aug. 25 |
| Ontario Veterinary College | 1,300 00 " | Sept. 26 |
| Macdonald Institute | 1,500 00 " | Sept. 29 |
| Ontario Agricultural College | 2,200 00 " | Sept. 29 |
| Ontario Agricultural College | 2,700 00 " | Sept. 29 |
| Ontario Agricultural College | 800 00 " | Sept. 29 |
| Ontario Agricultural College | 660 00 " | Sept. 29 |
| Ontario Agricultural College | 1,400 00 " | Sept. 29 |
| Ontario Agricultural College | 800 00 " | Sept. 29 |

DEPARTMENT OF

| Name | Position |
|---|---|
| Garrity, Harry J. | Labourer |
| Hill, Edward G. F. | Stationary Engineer |
| Ward, William G. | Foreman |
| Daymond, T. P. | Teamster |
| Moore, William G. | Chef |
| Slinger, James | Labourer |
| Markle, John M. | Teamster |
| Nisbet, Stephen | Teamster |
| Renouf, John | Assistant Foreman |
| Paterson, John | Teamster |
| Binns, George | Labourer |
| McFarlane, J. Albert | Labourer |
| Barberee, Herman J. | Teamster |
| Rundo, Otto | Teamster |
| Gardiner, Leonard J. | Teamster |
| Harland, Francis J. | Labourer |
| Aldous, Arthur D. | Labourer |
| Costello, Michael | Labourer |
| Hattin, John H. | Labourer |
| Grant, Alexander | Teamster |
| Grierson, James | Labourer |
| Taylor, E. L. | Labourer |
| Vasey, Hugh | Labourer |
| Ferguson, Alexander | Teamster |
| McLeod, John | Teamster |
| Balfour, J. | Labourer |
| Tomlinson, Alfred H. | Associate Professor in Horticulture |
| Rogers, Russell J. | Agricultural Representative |
| Andrew, David A. | Assistant Agricultural Representative |
| Trueman, Howard L. | Assistant Agricultural Representative |

DEPARTMENT OF THE

| | |
|---|---|
| Anderson, John E. | Crown Attorney and Clerk of the Peace for Victoria and Haliburton |
| McCaffrey, John | Provincial Officer |
| Brodie, David M. | Police Magistrate in and for the District of Sudbury |
| Williams, Nora M. | Clerk Stenographer |
| Stoddart, Thomas | Police Magistrate in and for the District of Sudbury |
| Depew, Joseph E. | Police Magistrate in and for the District of Thunder Bay |
| O'Brien, William W. | Police Magistrate in and for the District of Thunder Bay |
| Jeffery, James G. | Inspector of Investigation |
| Angle, Archibald D. | Inspector under The Ontario Temperance Act |
| Gardner, Francis | Constable |
| Willmott, Harry | Constable |
| Baugh, Frederick F. | Constable |
| Smythe, John R. | Constable |
| Proctor, James D. | Constable |
| Creasy, Frank B. | Constable |
| Putman, J. H. | District Inspector, District No. 1 |
| Airey, C. F. | District Inspector, District No. 2 |
| Beckett, M. C. | District Inspector, District No. 3 |
| Storie, A. E. | District Inspector, District No. 5 |
| Moore, W. T. | District Inspector, District No. 7 |
| Symons, C. W. | District Inspector, District No. 8 |
| Ward, Albert H. | Inspector of Investigation |
| Blackwall, W. S. | Provincial Inspector for Law Enforcement |
| Hollands, Charles J. | Police Magistrate in and for the District of Rainy River |
| Fitch, Charles A. | Auditor of Criminal Justice Accounts |
| Montgomery, J. W. | Usher and Messenger |
| Beckett, M. C. | Inspector under The Ontario Temperance Act |
| Atkins, Kidward G. | Constable |
| Boyd, William Henry | Constable |
| Barr, Ivan B. M. | Constable |

AGRICULTURE (*Continued*)

| Branch or Office | Salary | | Date of Certificate |
|---|---|---|---|
| Ontario Agricultural College | $1,000 00 | per annum | Sept. 29 |
| Ontario Agricultural College | 960 00 | " | Sept. 29 |
| Ontario Agricultural College | 1,200 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 1,000 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 1,000 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 1,020 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 1,000 00 | " | Sept. 29 |
| Ontario Agricultural College | 936 00 | " | Sept. 29 |
| Ontario Agricultural College | 2,500 00 | " | Oct. 16 |
| | 1,800 00 | " | Oct. 24 |
| | 1,600 00 | " | Oct. 30 |
| | 1,600 00 | " | Oct. 30 |

ATTORNEY-GENERAL

| | | | |
|---|---|---|---|
| | | | Nov. 2 |
| Board of License Commissioners for Ontario | $1,800 00 | per annum | Nov. 3 |
| | 2,100 00 | " | Nov. 9 |
| Insurance | 900 00 | " | Nov. 10 |
| | 3,000 00 | " | Nov. 11 |
| | 2,500 00 | " | Nov. 11 |
| | 1,200 00 | " | Nov. 14 |
| Ontario Provincial Police Force | 2,400 00 | " | Nov. 16 |
| | 1,600 00 | " | Nov. 16 |
| Ontario Provincial Police Force | 1,400 00 | " | Nov. 17 |
| Ontario Provincial Police Force | 1,400 00 | " | Nov. 17 |
| Ontario Provincial Police Force | 1,400 00 | " | Nov. 17 |
| Ontario Provincial Police Force | 1,400 00 | " | Nov. 17 |
| Ontario Provincial Police Force | 1,400 00 | " | Nov. 17 |
| Ontario Provincial Police Force | 1,400 00 | " | Nov. 17 |
| Ontario Provincial Police Force | 2,100 00 | " | Nov. 17 |
| Ontario Provincial Police Force | 2,100 00 | " | Nov. 17 |
| Ontario Provincial Police Force | 2,100 00 | " | Nov. 17 |
| Ontario Provincial Police Force | 2,100 00 | " | Nov. 17 |
| Ontario Provincial Police Force | 2,100 00 | " | Nov. 17 |
| Ontario Provincial Police Force | 2,100 00 | " | Nov. 17 |
| Ontario Provincial Police Force | 2,000 00 | " | Nov. 17 |
| | 2,400 00 | " | Nov. 17 |
| | 2,000 00 | " | Nov. 28 |
| | 2,600 00 | " | Dec. 5 |
| Osgoode Hall | 1,300 00 | " | Dec. 19 |
| | 2,000 00 | " | Jan. 3 |
| Ontario Provincial Police Force | 1,400 00 | " | Jan. 3 |
| Ontario Provincial Police Force | 1,400 00 | " | Jan. 3 |
| Ontario Provincial Police Force | 1,400 00 | " | Jan. 3 |

DEPARTMENT OF THE

| Name | Position |
|---|---|
| Bush, Stanley H. | Constable |
| Kilbride, William M. | Constable |
| Fenwick, Thomas | Constable |
| Russell, Richard | Constable |
| Edgeworth, Hazel C. | Junior Clerk Stenographer |
| Reevely, Robert | Inspector under The Ontario Temperance Act |
| Ballard, G. W. | Crown Attorney for the County of Wentworth at Hamilton |
| Graham, Donald A. | Sheriff in and for the County of Middlesex |
| Maclean, Donald H. | Registrar of Deeds in and for the County of Carleton |
| Killing, W. C. | District Inspector, District No. 4 |
| McCaffrey, J. | District Inspector, District No. 6 |
| Magone, Clifford | Secretary to the Deputy Attorney-General |
| Marseilles, William | Principal Clerk |
| Nicol, Arthur W. | Junior Clerk |
| McNab, Alexander E. | Police Magistrate in and for the County of Bruce |
| Goodman, Jacob | Official Interpreter |
| Garrity, Marguerite G. | Junior Clerk |
| Drummond, Mildred | Clerk Stenographer |
| Sykes, A. J. | Inspector under The Ontario Temperance Act |
| Adams, E. E. | District Inspector |
| Russell, William | Inspector under The Ontario Temperance Act |
| Bourinot, Mrs. Isabelle | Junior Clerk |
| Clark, George H. | Police Magistrate for the County of Simcoe |
| Newman, Frances | Clerk Stenographer |
| Archdekin, Harold E. | Constable |
| Blood, Granville P. | Constable |
| Newhouse, Patrick J. | Constable |
| Ingram, William G. | Constable |
| Melville, Francis | Constable |
| Kenny, Joseph A. | Constable |
| Harris, William J. | Constable |
| Rich, William | Constable |
| Clarke, Melville R. | Constable |
| Baker, Herbert B. | Constable |
| Foran, Elmer J. | Constable |
| Keen, Ernest W. | Constable |
| Hammond, Edward D. L. | Inspector |
| Hall, William S. | Crown Attorney and Clerk of the Peace for the United Counties of Prescott and Russell |
| Bumpstead, Reginald | District Inspector |
| Wixon, Hazel | Clerk Stenographer |
| Williams, Major-General V. A. S. | Commissioner of Police for Ontario |
| Bleakley, James A. | Provincial Officer under The Ontario Temperance Act |
| Watson, John | Constable |
| Walker, Vincent A. | Constable |
| Page, William A. | Constable |
| Maben, Gerald C. | Constable |
| Davis, Robert F. | Constable |
| Kirby, John A. | Constable |
| Craugh, Ambrose W. | Constable |
| Marshall, Stanley R. | Constable |
| Oliver, William C. | Constable |
| Cousans, Thomas W. | Constable |
| Jorgenson, George T. | Constable |
| Gardner, Lionel G. | Constable |
| Graham, Charles L. | Constable |
| Dodson, Herbert R. | Constable |
| Morrison, Fred. A. E. | Constable |
| Gibbons, Leslie C. | Constable |
| Lawrence, Harold D. | Constable |
| Dawson, Merritt K. | Constable |
| Elliott, Wesley B. | Constable |
| Jago, Patrick P. | Constable |
| Cuddy, Alfred | Assistant Commissioner of Police for Ontario |
| Whiteside, Albert F. | Provincial Officer under The Ontario Temperance Act |

ATTORNEY-GENERAL (*Continued*)

| Branch or Office | Salary | Date of Certificate |
|---|---|---|
| Ontario Provincial Police Force | $1,400 00 per annum | Jan. 3 |
| Ontario Provincial Police Force | 1,400 00 " | Jan. 3 |
| Ontario Provincial Police Force | 1,400 00 " | Jan. 3 |
| Ontario Provincial Police Force | 1,400 00 " | Jan. 3 |
| Auditor of Criminal Justice Accounts | 850 00 " | Jan. 3 |
| | 1,500 00 " | Jan. 3 |
| | | Jan. 7 |
| | | Jan. 7 |
| | | Jan. 7 |
| Ontario Provincial Police Force | 2,100 00 " | Jan. 10 |
| Ontario Provincial Police Force | 2,100 00 " | Jan. 10 |
| | 2,000 00 " | Jan. 16 |
| | 2,200 00 " | Jan. 16 |
| | 850 00 " | Jan. 16 |
| | 1,500 00 " | Jan. 17 |
| Ontario Provincial Police Force | 500 00 " | Jan. 25 |
| The Public Trustee | 1,100 00 " | Jan. 25 |
| The Public Trustee | 975 00 " | Jan. 25 |
| | 1,800 00 " | Jan. 30 |
| Ontario Provincial Police Force | 2,100 00 " | Jan. 30 |
| | 1,700 00 " | Feb. 2 |
| Accountant's Office, Supreme Court of Ontario, Osgoode Hall | 1,000 00 " | Feb. 9 |
| | 1,800 00 " | Feb. 9 |
| Board of License Commissioners for Ontario | 975 00 " | Feb. 13 |
| Ontario Provincial Police Force | 1,400 00 " | Feb. 14 |
| Ontario Provincial Police Force | 1,400 00 " | Feb. 14 |
| Ontario Provincial Police Force | 1,400 00 " | Feb. 14 |
| Ontario Provincial Police Force | 1,400 00 " | Feb. 14 |
| Ontario Provincial Police Force | 1,400 00 " | Feb. 14 |
| Ontario Provincial Police Force | 1,400 00 " | Feb. 14 |
| Ontario Provincial Police Force | 1,400 00 " | Feb. 14 |
| Ontario Provincial Police Force | 1,400 00 " | Feb. 14 |
| Ontario Provincial Police Force | 1,400 00 " | Feb. 14 |
| Ontario Provincial Police Force | 1,400 00 " | Feb. 14 |
| Ontario Provincial Police Force | 1,400 00 " | Feb. 14 |
| Ontario Provincial Police Force | 1,400 00 " | Feb. 14 |
| Ontario Provincial Police Force | 2,300 00 " | Mar. 2 |
| | | Mar. 4 |
| Ontario Provincial Police Force | 2,100 00 " | Mar. 9 |
| The Public Trustee | 975 00 " | Mar. 16 |
| | 5,400 00 " | Apr. 7 |
| | 1,600 00 " | May 15 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| Ontario Provincial Police Force | 1,400 00 " | May 18 |
| | 4,000 00 " | May 22 |
| | 1,600 00 " | May 29 |

DEPARTMENT OF THE

| Name | Position |
|---|---|
| Jones, Harold S. | Trust Officer |
| Armstrong, Howard B | Senior Clerk |
| Cookman, George E. | Constable |
| Morrow, William F. | Registrar of Deeds for the County of Peterborough. |
| Hardey, Elliott W. | Sheriff for the County of Kent |
| Morren, Henry F. | Constable |
| Rickard, H. Percy | Assistant Trust Officer |
| Wylie, Jessie C. | Librarian |
| Elliott, John C. | Crown Attorney and Clerk of the Peace for the County of Middlesex |
| Skeffington, Leslie B. | Office Boy |
| Kilpatrick, Omar | Registrar of Deeds for the County of Leeds. |
| Dickson, Robert W. | Court Reporter |
| Mather, Mrs. Ethel | Junior Clerk |
| Vair, Robert F. | Sheriff for the County of Frontenac |
| Robinson, William | Clerk |
| Barton, Harold G. | Clerk |
| Herbert, Ella T. | Junior Clerk |
| Sutherland, Alexander | Junior Clerk |
| Holland, Doris L. | Clerk Stenographer |
| Abbot, Marguerite | Junior Clerk Stenographer |
| Sutherland, Victor | Office Boy |
| Jones, James S. | Senior Investigator |
| Weston, M. | Junior Clerk |
| Hall, F. R. | Junior Clerk |
| Reding, M. | Junior Clerk |
| Young, W. C. | Junior Clerk |
| Berner, R. B. | Junior Clerk |
| Murray, William A. | Senior Clerk |
| Moultrie, James H. | Clerk |
| Agar, R. B. | Junior Clerk |
| Sullivan, B. C. | Junior Clerk |
| Webb, E. | Junior Clerk |
| Macdonald, M. | Junior Clerk |
| Fawssett, G. B. | Clerk Stenographer |
| Culley, D. | Junior Clerk Typist |
| McLean, W. G. | Chief Auto Mechanic |
| Johnston, William | Warehouse Foreman |
| Halliday, M. | Carpenter and Warehouseman |
| Bain, R. S. | Multigraph Operator and Warehouseman |
| Lacey, Fred | Warehouseman |
| West, R. | Warehouseman |
| Pickard, W. | Assistant Warehouseman |
| Graham, C. J. | Assistant Warehouseman |
| Shaw, W. | Assistant Warehouseman |
| Ainsworth, A. | Assistant Warehouseman |
| Mann, J. T. | Assistant Warehouseman |
| Elliott, E. | Assistant Warehouseman |
| Hogg, D. | Assistant Warehouseman |
| Johnston, James L. | Watchman |
| Moran, J. | Watchman |
| Roberts, E. | Watchman |
| Gray, G. | Cleaner and Helper |
| Duncan, J. | Truck Driver |
| McColl, Paul | Truck Driver |
| Wilson, J. S. | Truck Driver |
| McLean, J. | Truck Driver |
| Jeffrey, R. | Constable |
| Murphy, E. J. | Counter Man |
| Fenton, R. W. | Assistant Counter Man |
| Campbell, S. | Assistant Counter Man |
| Robertson, A. | Warehouse Foreman |
| Bradley, J. | Assistant Warehouseman |
| Rolfe, J. | Assistant Warehouseman |
| Roberts, J. T. | Assistant Warehouseman |
| Forbes, I. D. | Cashier |
| Ballantyne, W. A. | Cashier |

ATTORNEY-GENERAL (*Continued*)

| Branch or Office | Salary | | Date of Certificate |
|---|---|---|---|
| The Public Trustee | $2,500 00 | per annum | June 23 |
| Insurance | 1,800 00 | " | June 26 |
| Ontario Provincial Police Force | 1,500 0 | " | June 26 |
| | | | June 27 |
| | | | June 27 |
| Ontario Provincial Police Force | 1,500 00 | " | July 7 |
| Public Trustee | 1,700 00 | " | July 8 |
| Osgoode Hall | 1,000 00 | " | July 15 |
| | | | July 18 |
| | 550 00 | " | July 20 |
| | | | July 24 |
| Supreme Court of Ontario, Osgoode Hall | 3,000 00 | " | July 26 |
| Insurance | 1,000 00 | " | July 27 |
| | | | July 29 |
| Ontario Government Dispensaries | 1,430 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 780 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 780 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 936 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 884 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 520 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,040 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 832 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 832 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 780 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 780 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 780 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 780 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 728 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 728 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 936 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 728 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,950 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,560 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,482 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,820 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,560 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 | " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 | " | Aug. 3 |

DEPARTMENT OF THE

| Name | Position |
|---|---|
| Moorecroft, F. | Clerk |
| Welford, F. E. | Clerk |
| Hutchinson, Miss B. C. | Junior Clerk |
| Wynne, W. | Junior Clerk |
| Manion, A. | Clerk Stenographer |
| Woodhouse, M. | Clerk Stenographer |
| Scott, F. | Junior Clerk Stenographer |
| McKenna, S. | Shipper |
| Bailey, P. | Assistant Shipper |
| Smillie, A. | Wrapper |
| Crane, H. | Wrapper |
| Motton, C. G. | Counter Man |
| Buffam, H. C. | Senior Clerk |
| Moyer, S. | Cashier |
| Walsh, S. | Clerk Typist |
| Nelson, W. | Constable |
| Tebble, J. | Assistant Warehouseman |
| Helsdowne, R. | Assistant Warehouseman |
| Brittain, H. | Watchman |
| Strickland, H. | Counter Man |
| Edwards, H. | Warehouse Foreman |
| Tebbutt, T. | Assistant Warehouseman and Carpenter |
| Crossan, R. | Assistant Warehouseman |
| Pollock, A. T. | Assistant Warehouseman |
| Boyd, M. | Assistant Warehouseman |
| Dillon, N. | Clerk |
| Dimmick, A. J. | Clerk |
| Robinson, B. | Junior Clerk |
| Card, E. | Junior Clerk Stenographer |
| Obernesser, W. | Cashier |
| Collier, Mrs. S. | Bottler |
| Baine, A. | Assistant Bottler |
| Patterson, T. | Truck Driver |
| Race, F. W. | Watchman |
| Pilton, George | Watchman |
| McDonald, W. D. | Counter Man |
| Egelton, Charles | Assistant Counter Man |
| Pollard, George | Warehouseman |
| Worrall, J. | Assistant Shipper |
| Heter, George | Assistant Shipper |
| Lethbridge, Chris | Truck Driver |
| Craig, A. E. | Cashier |
| Fitzpatrick, R. V. | Junior Clerk |
| Springett, C. K. | Junior Clerk Stenographer |
| Lawless, A. M. | Junior Clerk Typist |
| Kitts, A. R. | Clerk |
| Thomas, E. J. | Cashier |
| Branion, D. | Watchman |
| Lord, John | Truck Driver |
| Cooper, G. J. | Counter Man |
| Cooper, A. | Warehouseman |
| Hyland, J. J. | Clerk |
| Dunn, W. J. | Clerk |
| Donaldson, G. | Counter Man |
| Patenaude, P. | Warehouseman and Truck Driver |
| Anderson, W. | Shipper |
| Martin, A. J. | Cashier |
| Bell, M. | Junior Clerk Stenographer |
| Slater, J. | Counter Man |
| Parker, T. | Warehouseman and Truck Driver |
| Burnside, D. | Cashier |
| Winters, J. W. | Clerk |
| Flanagan, L. | Watchman |
| Paxton, Arthur T. | Staff Inspector |
| McDonald, James A. G. | Inspector of Telephone Service |
| Anderson, Margaret M. | Clerk Stenographer |
| Grant, John A. | Inspector under The Ontario Temperance Act |
| Jeffs, Compton | Police Magistrate |

ATTORNEY-GENERAL (*Continued*)

| Branch or Office | Salary | Date of Certificate |
|---|---|---|
| Ontario Government Dispensaries | $1,300 00 per annum | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,040 00 " | Aug. 3 |
| Ontario Government Dispensaries | 832 00 " | Aug. 3 |
| Ontario Government Dispensaries | 988 00 " | Aug. 3 |
| Ontario Government Dispensaries | 936 00 " | Aug. 3 |
| Ontario Government Dispensaries | 780 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,560 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 936 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,950 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,690 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,560 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,560 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 " | Aug. 3 |
| Ontario Government Dispensaries | 832 00 " | Aug. 3 |
| Ontario Government Dispensaries | 884 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,040 00 " | Aug. 3 |
| Ontario Government Dispensaries | 728 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 832 00 " | Aug. 3 |
| Ontario Government Dispensaries | 780 00 " | Aug. 3 |
| Ontario Government Dispensaries | 780 00 " | Aug. 3 |
| Ontario Government Dispensaries | 780 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,404 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,612 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,274 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,170 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,625 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,300 00 " | Aug. 3 |
| Ontario Government Dispensaries | 832 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 " | Aug. 3 |
| Ontario Government Dispensaries | 1,430 00 " | Aug. 3 |
| Ontario Provincial Police Force | 3,000 00 " | Aug. 4 |
| Ontario Railway and Municipal Board | 2,400 00 " | Aug. 11 |
| Board of License Commissioners for Ontario | 975 00 " | Aug. 11 |
| ..... | 1,600 00 " | Aug. 21 |
| ..... | 1,200 00 " | Aug. 24 |

DEPARTMENT OF THE

| Name | Position |
|---|---|
| Bradford, Jesse | Police Magistrate |
| Cline, Herbert Charles | Police Magistrate |
| Moore, Henry Philip | Police Magistrate |
| Chown, Stanley T. | Police Magistrate |
| Wright, Samuel W. | Sheriff for the Counties of Prescott and Russell |
| Macwhinnie, Wallace L. | Registrar of Deeds in and for the County of Oxford |
| Paterson, John L. | Police Magistrate |
| Hellyer, Albert | Police Magistrate |
| Creasor, Alfred D. | Police Magistrate |
| Jordan, George A. | Police Magistrate |
| Wixon, Hazel | Stenographer |
| Rogers, A. W. | Assistant to Deputy Attorney-General |
| Brown, Sidney W. | Official Court Reporter |
| Jordan, Clement A. | District Inspector |
| Mackey, John D. | Sheriff for District of Cochrane |
| Greer, John M. | Crown Attorney and Clerk of the Peace for the District of Cochrane |
| Warrell, William L. | Local Registrar of Supreme Court of Judicature, the District Court Clerk and Surrogate Registrar for the District of Cochrane |
| Parks, Jean | Clerk Stenographer |
| Luce, Ruth E. | Clerk Stenographer |
| Clermont, Joseph A. | Assistant Deputy Local Master of Titles, Haileybury |
| Rigney, Timothy J. | Crown Attorney and Clerk of the Peace for the County of Frontenac |
| Woodrow, Charles S. | Police Magistrate |

DEPARTMENT OF

| | |
|---|---|
| Gavin, F. P. | Assistant Director of Industrial and Technical Education |
| Kiteley, Dr. Elizabeth L. | Medical Inspection Officer |
| Sorsoleil, Milton A. | District Organizer of Industrial and Technical Schools |
| Spanner, John | Instructor in Printing |
| Kerfoot, Horace W. | Departmental Master |
| Firth, Joseph W. | Departmental Master |
| Bouck, Clarence D. | Teacher |
| Mustard, Thornton | Principal |
| McEachern, John G. | Departmental Master |
| Ballard, Ellen K. | Librarian |
| Campbell, Norman | Teacher |
| McDougall, Neil | General Inspector of Public Schools |
| Maddock, Charles | Labourer |
| Williams, William H. | Watchman |
| Schaffner, Maude | Matron and Dietitian |
| Jackes, Lyman B. | Special Lecturer |
| Gillham, Estella M. | Teacher |
| Black, Lois Georgina | Teacher |
| Blakely, Clara B. | Teacher |
| Cringan, Elizabeth R. | Assistant Kindergarten Teacher |
| Smith, Verne J. | Teacher |
| Carrol, Susie M. | Teacher |
| Russell, Clara M. | Teacher |
| White, Tillie E. | Teacher |
| Keyes, Dr. S. J. | Principal |
| Prendergast, W. | Principal |
| Harrison, Peter P. | Fireman |
| McLeod, Adam | Assistant Master |
| Bawden, Katherine | Clerk Stenographer |
| Sunter, Bertha | Teacher |
| Handley, Viola | Teacher |
| Rierdon, Beatrice | Teacher |
| Stirk, Harriett | Teacher |
| Carroll, Lena | Teacher |
| Nurse, Ethel | Teacher |
| Dutton, Hilda | Teacher |

ATTORNEY-GENERAL (*Continued*)

| Branch or Office | Salary | | Date of Certificate |
|---|---|---|---|
| ..... | $1,200 00 | per annum | Aug. 24 |
| ..... | 1,700 00 | " | Aug. 24 |
| ..... | 2,500 00 | " | Aug. 24 |
| ..... | 2,500 00 | " | Aug. 24 |
| ..... | 2,500 00 | " | Aug. 24 |
| ..... | | | Aug. 24 |
| ..... | 1,600 00 | " | Aug. 24 |
| ..... | 1,500 00 | " | Aug. 25 |
| ..... | 1,500 00 | " | Aug. 25 |
| ..... | 1,200 00 | " | Aug. 26 |
| Public Trustee | 1,050 00 | " | Sept. 11 |
| ..... | 2,100 00 | " | Sept. 12 |
| Osgoode Hall | 3,000 00 | " | Sept. 12 |
| Ontario Provincial Police Force | 2,100 00 | " | Sept. 15 |
| ..... | | | Sept. 18 |
| ..... | | | Sept. 21 |
| ..... | | | Sept. 22 |
| Crown Attorney for County of York and City of Toronto | 1,040 00 | " | Sept. 27 |
| Board of License Commissioners for Ontario | 900 00 | " | Sept. 28 |
| ..... | 3,000 00 | " | Oct. 5 |
| ..... | | | Oct. 10 |
| ..... | 1,500 00 | " | Oct. 17 |

EDUCATION

| | | | |
|---|---|---|---|
| ..... | $4,400 00 | per annum | Nov. 2 |
| ..... | 2,000 00 | " | Nov. 3 |
| ..... | 3,500 00 | " | Nov. 15 |
| Ontario School for the Deaf | 1,500 00 | " | Nov. 17 |
| Normal School, Ottawa | 3,000 00 | " | Jan. 17 |
| Normal School, Toronto | 3,000 00 | " | Jan. 17 |
| Model School, Toronto | 2,400 00 | " | Jan. 17 |
| Model School, Toronto | 3,000 00 | " | Jan. 19 |
| Normal School, London | 3,000 00 | " | Jan. 19 |
| Normal School, North Bay | 1,200 00 | " | Jan. 26 |
| Northern Academy, Monteith | 2,400 00 | " | Jan. 26 |
| ..... | 3,000 00 | " | Feb. 24 |
| Normal School, Toronto | 1,200 00 | " | Mar. 1 |
| Ontario School for the Blind | 725 00 | " | May 31 |
| Northern Academy, Monteith | 1,500 00 | " | June 23 |
| ..... | 2,200 00 | " | June 28 |
| Northern Academy, Monteith | 2,000 00 | " | June 30 |
| Northern Academy, Monteith | 2,000 00 | " | June 30 |
| Ontario School for the Deaf | 1,050 00 | " | July 7 |
| Normal Model School, Toronto | 1,400 00 | " | July 10 |
| Ontario School for the Deaf | 1,700 00 | " | July 10 |
| Ontario School for the Deaf | 1,300 00 | " | July 10 |
| Ontario School for the Deaf | 1,500 00 | " | July 10 |
| Ontario School for the Deaf | 1,300 00 | " | July 10 |
| Normal School, Ottawa | 3,800 00 | " | July 12 |
| Normal School, London | 3,800 00 | " | July 12 |
| Normal School, Toronto | 1,200 00 | " | July 15 |
| Normal Model School, Toronto | 1,800 00 | " | July 31 |
| Ontario School for the Deaf | 1,050 00 | " | Aug. 2 |
| Ontario School for the Deaf | 1,400 00 | " | Aug. 2 |
| Ontario School for the Deaf | 1,500 00 | " | Aug. 2 |
| Ontario School for the Deaf | 1,400 00 | " | Aug. 2 |
| Ontario School for the Deaf | 1,400 00 | " | Aug. 2 |
| Ontario School for the Deaf | 1,500 00 | " | Aug. 2 |
| Ontario School for the Deaf | 1,500 00 | " | Aug. 2 |
| Ontario School for the Deaf | 1,350 00 | " | Aug. 2 |

DEPARTMENT OF

| Name | Position |
|---|---|
| Bradley, Gladys | Teacher |
| Haugh, Emily | Teacher |
| Lally, Edward | Teacher |
| Brown, Nina | Teacher |
| Panter, Erma | Teacher |
| Curry, Fanny | Teacher |
| Van Allen, Karl C. | Teacher |
| Marlin, Lewis A. | Inspector of Public Schools |
| Clifford, Margaret | Master |
| McCubbin, Kate | Librarian and Secretary |
| Gatenby, John B. | Instructor in Music |
| Thompson, Dorothy A. | Professional Librarian |
| Frost, Marjorie G. | Teacher |
| Davidson, John H. | Mathematical Master |
| Coffey, Mary A. | Teacher |
| Archibald, Arthur | Teacher of Agriculture and General Subjects |
| Uren, Mary F. | Instructor of Physical Culture |
| Smith, George R. | Master |
| Halnan, Lemen R. | Master |
| Price, Ernest H. | Instructor in Physical Training |
| O'Brien, James William | Master |
| Carruthers, Grace I. | Secretary |
| Pollock, Harry | Fireman |
| Denison, Helen | Senior Clerk Stenographer |
| De Laporte, Helen | Assistant to Dr. S. B. Sinclair |
| Mark, Clarence E. | Master |

DEPARTMENT OF GAME

| | |
|---|---|
| Doole, Vera J. | Clerk Stenographer |
| Jones, John W. | Clerk of Works |
| Archer, Madge E. | Filing Clerk |
| Coffey, Joseph W. | Warden |
| Johnson, J. H. | Manager |
| Cohoon, Stephen S. | Warden |
| Paice, Ernest William | Special Patrol Officer |
| Baker, Royal | Overseer |
| Hill, Joseph C. | Overseer |
| Quinn, Vivian E. | Clerk Stenographer |
| Quinlan, Norman H. | Hatchery Assistant |
| Davidson, Walter G. | Overseer |
| Leach, George S. | Special Patrol Officer |
| Caldwell, Wesley S. | Overseer |
| Warne, Ray H. | Overseer |

DEPARTMENT

| | |
|---|---|
| Vickers, John | Janitor |
| Covey, Alice K. | Clerk Stenographer |
| Coxworthy, Gladys | Junior Clerk Stenographer |
| Boyce, Wilfrid W. | Junior Clerk |
| Storms, Edna M. | Investigator |
| Stanley, Mrs. M. H. | Clerk Stenographer |
| Nichol, Kathleen | Junior Clerk Stenographer |
| Brodeur, Mrs. H. C. | Investigator |
| Preston, Mme. B. G. | Investigator |
| Doak, Kathleen E. | Junior Clerk |
| Storey, Fannie McD. | Junior Clerk |
| Porter, George W. | Member of the Board of Examiners |
| Craib, Isabel M. | Clerk Stenographer |
| Hamilton, Nellie | Inspectress |
| Selkirk, Walter A. | Clerk |

EDUCATION (*Continued*)

| Branch or Office | Salary | Date of Certificate |
|---|---|---|
| Ontario School for the Deaf | $1,300 00 per annum | Aug. 2 |
| Ontario School for the Deaf | 1,350 00 " | Aug. 2 |
| Ontario School for the Deaf | 1,600 00 " | Aug. 2 |
| Ontario School for the Deaf | 1,200 00 " | Aug. 2 |
| Ontario School for the Deaf | 1,350 00 " | Aug. 2 |
| Ontario School for the Deaf | 1,300 00 " | Aug. 2 |
| Ontario School for the Deaf | 1,600 00 " | Aug. 2 |
| ..... | 3,000 00 " | Aug. 9 |
| Normal School, Ottawa | 3,000 00 " | Aug. 18 |
| Normal School, North Bay | 1,000 00 " | Aug. 22 |
| Normal School, North Bay | 2,200 00 " | Aug. 28 |
| ..... | 1,600 00 " | Aug. 28 |
| Ontario School for the Deaf | 1,150 00 " | Aug. 31 |
| Normal School, Hamilton | 3,000 00 " | Aug. 31 |
| Ontario School for the Deaf | 1,100 00 " | Aug. 31 |
| Northern Academy, Monteith | 2,400 00 " | Sept. 1 |
| Normal Model School, Toronto | 600 00 " | Sept. 5 |
| Normal School, Ottawa | 3,000 00 " | Sept. 6 |
| Normal School, Stratford | 3,000 00 " | Sept. 7 |
| Normal School, Toronto | 1,000 00 " | Sept. 11 |
| Normal School, London | 500 00 " | Oct. 9 |
| Normal School, Hamilton | 1,000 00 " | Oct. 16 |
| Ontario School for the Blind | 1,200 00 " | Oct. 17 |
| ..... | 1,100 00 " | Oct. 19 |
| ..... | 1,500 00 " | Oct. 20 |
| Normal School, Toronto | 3,300 00 " | Oct. 30 |

AND FISHERIES

| | | |
|---|---|---|
| ..... | $1,050 00 per annum | Jan. 20 |
| ..... | 2,000 00 " | June 27 |
| ..... | 925 00 " | July 11 |
| ..... | 2,100 00 " | Aug. 17 |
| Eugenia Crown Game and Fish Preserve | 1,450 00 " | Aug. 21 |
| ..... | 2,000 00 " | Sept. 12 |
| ..... | 1,400 00 " | Oct. 5 |
| ..... | 1,200 00 " | Oct. 14 |
| ..... | 1,200 00 " | Oct. 14 |
| ..... | 960 00 " | Oct. 17 |
| ..... | 1,200 00 " | Oct. 17 |
| ..... | 1,200 00 " | Oct. 18 |
| ..... | 1,400 00 " | Oct. 19 |
| ..... | 1,200 00 " | Oct. 26 |
| ..... | 1,200 00 " | Oct. 30 |

OF LABOUR

| | | |
|---|---|---|
| Ontario Government Public Employment Bureau, Toronto | $1,200 00 per annum | Nov. 1 |
| Mothers' Allowances Commission | 975 00 " | Nov. 11 |
| Stationary and Hoisting Engineers | 850 00 " | Nov. 29 |
| Mothers' Allowances Commission | 1,040 00 " | Dec. 2 |
| Mothers' Allowances Commission | 1,500 00 " | Dec. 2 |
| Mothers' Allowances Commission | 975 00 " | Dec. 2 |
| Ontario Government Public Employment Bureau, Sarnia | 850 00 " | Jan. 14 |
| Mothers' Allowances Commission | 1,500 00 " | Mar. 4 |
| Mothers' Allowances Commission | 1,500 00 " | Mar. 4 |
| Ontario Government Public Employment Bureau, Toronto | 900 00 " | June 23 |
| Ontario Government Public Employment Bureau, Toronto | 1,100 00 " | June 23 |
| Stationary and Hoisting Engineers | 2,300 00 " | June 30 |
| Factory Inspection Branch | 900 00 " | June 30 |
| Factory Inspection Branch | 1,300 00 " | June 30 |
| Ontario Government Public Employment Bureau, Hamilton | 1,500 00 " | July 3 |

DEPARTMENT

| Name | Position |
|---|---|
| Scott, William J. | Member of the Board of Examiners |
| Bell, James C. | Clerk |
| Findlay, Marion | Senior Investigator |
| Steward, Clara L. | Investigator |
| Kennedy, Mary J. D. | Investigator |
| Lawson, Margaret R. | Senior Clerk |
| MacMillan, Marguerite | Telephone Operator |

PROVINCIALL BOARD

| | |
|---|---|
| Scott, Wilma F. | Clerk Stenographer |
| Wood, Arthur | Office Appliance Operator |
| Lawson, John H. | Assistant Laboratory Attendant |
| Crossley, Vera | Junior Laboratory Assistant |
| Hare, Marion A. H. | Clerk Stenographer |
| Packham, Robert E. | Junior Clerk |
| Ward, Marion D. | Junior Laboratory Assistant |
| Grenville, Ina I. | Nurse |
| Hally, Rose | Nurse |
| Heeley, Marjorie P. | Nurse |
| Riddle, Margaret | Nurse |
| Castle, Elizabeth W. | Nurse |
| Hamilton, Ruby E. | Nurse |
| Squires, Edna M. | Nurse |
| Bradley, Robert H. | Junior Laboratory Assistant |
| Corbman, Ethelda | Nurse |
| Green, Walter E. | Assistant Chemist |
| Morrison, John G. | Laboratory Assistant |
| McKay, Dr. Alexander L. | Clinical Assistant |
| Riddell, Dr. Andrew R. | Special Investigator in Occupational Diseases |

DEPARTMENT OF

| | |
|---|---|
| Allan, Anne J. | Clerk Stenographer |
| Chambers, Bessie L. M. | Clerk Stenographer |
| Wilson, Stephen H. W. S. | Crown Lands Agent |
| Smith, Hugh C. | Cartographer |
| McEwen, Peter | Forester |
| Delahey, Wallace A. | Forester |
| Johnston, Reginald N. | Forester |
| Richardson, Arthur H. | Forester |
| Dallyn, Gordon M. | Forester |
| Hewitt, William A. | Clerk |
| McKyes, Anne S. | Clerk Stenographer |
| Hastings, Mrs. D. M. | Clerk Stenographer |
| Axford, William T. | Junior Clerk |
| Johnson, Charles C. | Clerk |

DEPARTMENT

| | |
|---|---|
| Field, Doris J. | Clerk Stenographer |
| Braidwood, Alexander | Cartographer |
| Ledingham, John | Draughtsman |
| Moffatt, Alice M. | Filing Clerk |
| Malone, James P. | Clerk |
| Lindsay, Alice | Clerk Stenographer |

OF LABOUR (*Continued*)

| Branch or Office | Salary | | Date of Certificate |
|---|---|---|---|
| Stationary and Hoisting Engineers | $2,100 00 | per annum | July 27 |
| ..... | 1,200 00 | " | July 27 |
| ..... | 1,700 00 | " | Aug. 1 |
| Mothers' Allowances Commission | 1,500 00 | " | Aug. 4 |
| Mothers' Allowances Commission | 1,500 00 | " | Aug. 4 |
| Minimum Wage Board | 1,600 00 | " | Sept. 22 |
| Ontario Government Public Employment Bureau, Toronto | 900 00 | " | Oct. 11 |

OF HEALTH

| | | | |
|---|---|---|---|
| ..... | $900 00 | per annum | Nov. 12 |
| ..... | 850 00 | " | Dec. 2 |
| Laboratory, North Bay | 1,100 00 | " | Dec. 19 |
| Laboratory, Toronto | 925 00 | " | Dec. 29 |
| Laboratory, Toronto | 975 00 | " | Dec. 29 |
| ..... | 1,100 00 | " | Dec. 29 |
| Laboratory, Toronto | 925 00 | " | Dec. 29 |
| Division of Maternal and Child Welfare and Public Health Nursing | 1,500 00 | " | Jan. 5 |
| Division of Maternal and Child Welfare and Public Health Nursing | 1,500 00 | " | Jan. 5 |
| Division of Maternal and Child Welfare and Public Health Nursing | 1,500 00 | " | Jan. 5 |
| Division of Maternal and Child Welfare and Public Health Nursing | 1,500 00 | " | Jan. 5 |
| Division of Maternal and Child Welfare and Public Health Nursing | 1,500 00 | " | Jan. 5 |
| Division of Maternal and Child Welfare and Public Health Nursing | 1,500 00 | " | Jan. 5 |
| Division of Maternal and Child Welfare and Public Health Nursing | 1,500 00 | " | Jan. 5 |
| Laboratory, Toronto | 1,000 00 | " | Jan. 19 |
| Division of Maternal and Child Welfare and Public Health Nursing | 1,500 00 | " | Apr. 20 |
| ..... | 1,800 00 | " | Aug. 28 |
| Laboratory, Toronto | 1,600 00 | " | Aug. 28 |
| Division of Preventable Diseases | 3,500 00 | " | Aug. 30 |
| Industrial Hygiene | 3,500 00 | " | Oct. 10 |

LANDS AND FORESTS

| | | | |
|---|---|---|---|
| ..... | $975 00 | per annum | Nov. 2 |
| Lands | 900 00 | " | Nov. 2 |
| ..... | 1,200 00 | " | Nov. 17 |
| Surveys | 2,400 00 | " | Dec. 28 |
| Forestry | 2,400 00 | " | Jan. 17 |
| Forestry | 2,400 00 | " | Jan. 17 |
| Forestry | 2,400 00 | " | Jan. 18 |
| Forestry | 2,400 00 | " | Jan. 18 |
| Forestry | 2,400 00 | " | Jan. 18 |
| Surveys | 1,500 00 | " | Feb. 2 |
| Forestry | 975 00 | " | Feb. 21 |
| Forestry | 1,050 00 | " | Mar. 4 |
| Colonization Roads Branch | 1,000 00 | " | July 20 |
| Accounts | 1,300 00 | " | Oct. 5 |

OF MINES

| | | | |
|---|---|---|---|
| ..... | $900 00 | per annum | Nov. 9 |
| ..... | 2,200 00 | " | Jan. 7 |
| ..... | 2,000 00 | " | Feb. 21 |
| ..... | 925 00 | " | Aug. 12 |
| ..... | 1,200 00 | " | Sept. 5 |
| Commissioner of Natural Gas | 900 00 | " | Sept. 6 |

DEPARTMENT OF THE

| Name | Position |
|---|---|
| Clissold, Bert | Fireman |
| Covill, Henry | Farm Hand |
| Gilpin, Thomas | Farm Hand |
| Perrin, Ebin | Farm Hand |
| Aaron, George H. | Attendant |
| Boville, Charles | Attendant |
| Drawbridge, Frank | Attendant |
| Evans, George | Attendant |
| Larocque, George | Attendant |
| Leeder, Robert | Attendant |
| Mabbott, Stanley | Attendant |
| McLaughlin, Alfred J. | Attendant |
| Rickard, Robert | Attendant |
| Warren, Benjamin | Attendant |
| Daze, Marie | Nurse |
| Hudson, Beatrice | Junior Clerk Stenographer |
| LeClaire, Helena M. | Nurse |
| Dawson, Edna | Junior Clerk Stenographer |
| Douglas, Agnes | Cook |
| Stronach, Margaret | Supervisor of Nurses' Home |
| Beardsell, Cecil | Attendant |
| Hill, Arthur G. | Attendant |
| Kane, Francis H. | Attendant |
| Lambert, Joseph | Attendant |
| Bartman, Dorothy | Teacher |
| Hawkins, Sara | Nurse |
| Cook, David | Attendant |
| Davies, Howell | Attendant |
| Hooper, Alfred | Attendant |
| Newton, Herbert | Attendant |
| Hawley, F. | Farm Hand |
| Douglas, D. | Assistant Gardener |
| Higginbottom, Alice | Housemaid |
| Littlejohn, Mary | Laundress |
| Winfield, Maud | Laundress |
| Waymouth, William | Farm Hand |
| Alcock, Thomas | Attendant |
| Kells, Cecil | Attendant |
| Anderson, Sadie | Laundress |
| Lyon, Mary | Head Cook |
| Trusler, Bessie | Kitchen Maid |
| Dunnan, John | Fireman |
| Gummerson, William S. | Fireman |
| Ogg, Fred | Fireman |
| Telford, Harold | Fireman |
| Woodard, E. | Fireman |
| Matheson, William | Assistant Gardener |
| McKeown, John | Farm Hand |
| Murray, Edward | Farm Hand |
| Coffey, Robert D. | Attendant |
| French, W. A. | Attendant |
| Geddes, C. | Attendant |
| Gibson, H. | Attendant |
| Gierman, John | Attendant |
| Smith, Thomas | Attendant |
| Wilson, R. T. | Attendant |
| Hudson, L. E. | Attendant |
| Kennedy, J. H. | Attendant |
| Martin, William S. | Attendant |
| McQueen, Neil | Attendant |
| Reeves, G. | Guard |
| Hassard, H. | Guard |
| Anderson, James | Guard |
| Cardwell, T. C. | Guard |
| Ferris, E. | Guard |
| Fyson, E. C. | Guard |
| Kidd, William | Guard |

PROVINCIAL SECRETARY

| Branch or Office | Salary | Date of Certificate |
|---|---|---|
| Ontario Hospital, Brockville | $850 00 per annum | Nov. 1 |
| Ontario Hospital, Brockville | 850 00 " | Nov. 1 |
| Ontario Hospital, Brockville | 1,000 00 " | Nov. 1 |
| Ontario Hospital, Brockville | 925 00 " | Nov. 1 |
| Ontario Hospital, Brockville | 925 00 " | Nov. 1 |
| Ontario Hospital, Brockville | 925 00 " | Nov. 1 |
| Ontario Hospital, Brockville | 1,000 00 " | Nov. 1 |
| Ontario Hospital, Brockville | 1,000 00 " | Nov. 1 |
| Ontario Hospital, Brockville | 925 00 " | Nov. 1 |
| Ontario Hospital, Brockville | 925 00 " | Nov. 1 |
| Ontario Hospital, Brockville | 925 00 " | Nov. 1 |
| Ontario Hospital, Brockville | 925 00 " | Nov. 1 |
| Ontario Hospital, Brockville | 975 00 " | Nov. 1 |
| Ontario Hospital, Brockville | 925 00 " | Nov. 1 |
| Ontario Hospital, Brockville | 850 00 " | Nov. 1 |
| Ontario Hospital, Brockville | 700 00 " | Nov. 1 |
| Ontario Hospital, Brockville | 850 00 " | Nov. 1 |
| Ontario Hospital, Kingston | 840 00 " | Nov. 1 |
| Ontario Hospital, Kingston | 775 00 " | Nov. 1 |
| Ontario Hospital, Kingston | 1,200 00 " | Nov. 1 |
| Ontario Hospital, Kingston | 1,000 00 " | Nov. 1 |
| Ontario Hospital, Kingston | 925 00 " | Nov. 1 |
| Ontario Hospital, Kingston | 925 00 " | Nov. 1 |
| Ontario Hospital, Kingston | 925 00 " | Nov. 1 |
| Ontario Hospital, Kingston | 1,050 00 " | Nov. 1 |
| Ontario Hospital, Kingston | 925 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 925 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 925 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 975 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 925 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 1,000 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 1,000 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 756 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 700 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 700 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 925 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 925 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 925 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 636 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 1,236 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 636 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 933 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 933 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 875 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 875 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 875 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 850 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 925 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 925 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 925 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 925 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 925 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 925 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 925 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 925 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 925 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 925 00 " | Nov. 1 |
| Ontario Hospital, Mimico | 925 00 " | Nov. 1 |
| Industrial Farm, Burwash | 1,300 00 " | Nov. 1 |
| Industrial Farm, Burwash | 1,200 00 " | Nov. 1 |
| Industrial Farm, Burwash | 1,100 00 " | Nov. 1 |
| Industrial Farm, Burwash | 1,100 00 " | Nov. 1 |
| Industrial Farm, Burwash | 1,100 00 " | Nov. 1 |
| Industrial Farm, Burwash | 1,100 00 " | Nov. 1 |
| Industrial Farm, Burwash | 1,200 00 " | Nov. 1 |

DEPARTMENT OF THE

| Name | Position |
|---|---|
| Hart, W. | Fireman |
| Nicol, Angus | Guard |
| Wilder, D. C. | Guard |
| James, F. | Guard |
| Clark, H. | Clerk |
| McConnell, J. | Guard |
| Ferris, J. A. | Guard |
| Sullivan, J. | Guard |
| Pike, A. H. | Guard |
| Templeman, J. J. | Guard |
| Russell, S. H. | Guard |
| Coleman, R. J. | Guard |
| Middleton, L. J. | Guard |
| Mulvenna, H. | Guard |
| Gleave, Norman | Attendant |
| Pegg, Milton N. | Teacher |
| Goody, Mrs. Mary | Head Laundress |
| Burge, Fred | Fireman |
| Kilburn, Arthur | Attendant |
| Shaw, Margaret F. | Ward Supervisor |
| Bolster, Catherine | Assistant Laundress |
| Casey, Margaret | Seamstress |
| Watson, Dr. C. H. | Assistant Physician |
| Barter, Ivy A. | Superintendent of Nurses |
| Oliver, Norman | Superintendent |
| McInnes, William | Ward Supervisor |
| McNair, F. A. R. | Director of Industries |
| Graham, Henry | Ward Supervisor |
| Brown, James | Stationary Engineer |
| Coward, Reginald | Fireman |
| Forrest, Allen | Attendant |
| Martin, Robert J. | Attendant |
| Williamson, Joseph | Attendant |
| Brown, Samuel | Attendant |
| Currie, Ethel | Nurse |
| Swarbrick, Nellie | Junior Clerk Stenographer |
| Wallace, M. Elizabeth | Junior Clerk |
| Duncan, Agnes L. | Junior Clerk Typist |
| Scott, Esther | Junior Clerk Typist |
| Gray, Mildred | Junior Clerk Typist |
| McGernon, May J. | Filing Clerk |
| Butt, Edna L. | Junior Clerk Stenographer |
| Gordon, George | Laundryman |
| Workman, John W. | Assistant Stationary Engineer |
| Ison, Mrs. F. M. E. | Head Cook |
| Trustham, R. R., Junior | Attendant |
| McPhee, Cecil | Watchman |
| Hammond, Edwin A. J. | Fireman |
| Smith, Edward | Guard |
| Robinson, Samuel | Fireman |
| Leeking, Frederick | Fireman |
| Boyd, Mrs. Alice | Laundress |
| Brown, Bella | Assistant Cook |
| Campbell, Mrs. Janet | Nurse |
| Chadwick, Hazel | Seamstress |
| Chadwick, Massell | Seamstress |
| Clancy, Mrs. Marguerite | Nurse |
| Dowson, Louie | Assistant Cook |
| Landell, Minnie E. | Housemaid |
| McMahon, Kate | Housemaid |
| Rose, Annie | Housemaid |
| Dowson, J. B. | Fireman |
| Warren, Walter, Junior | Attendant |
| Duncan, James E. | Farm Hand |
| Boyd, Harvey | Attendant |
| Bramfitt, Edward | Attendant |
| Cates, Edwin | Attendant |
| Clancy, Roy | Attendant |

PROVINCIAL SECRETARY (*Continued*)

| Branch or Office | Salary | Date of Certificate |
|---|---|---|
| Industrial Farm, Burwash | $1,100 00 per annum | Nov. 1 |
| Industrial Farm, Burwash | 1,100 00 " | Nov. 1 |
| Industrial Farm, Burwash | 1,100 00 " | Nov. 1 |
| Industrial Farm, Burwash | 1,100 00 " | Nov. 1 |
| Industrial Farm, Burwash | 1,200 00 " | Nov. 1 |
| Industrial Farm, Burwash | 1,100 00 " | Nov. 1 |
| Industrial Farm, Burwash | 1,100 00 " | Nov. 1 |
| Industrial Farm, Burwash | 1,200 00 " | Nov. 1 |
| Industrial Farm, Burwash | 1,100 00 " | Nov. 1 |
| Industrial Farm, Burwash | 1,100 00 " | Nov. 1 |
| Industrial Farm, Burwash | 1,100 00 " | Nov. 1 |
| Industrial Farm, Burwash | 1,100 00 " | Nov. 1 |
| Industrial Farm, Burwash | 1,100 00 " | Nov. 1 |
| Ontario Hospital, Hamilton | 1,200 00 " | Nov. 11 |
| Industrial Farm, Burwash | 1,800 00 " | Nov. 17 |
| Ontario Hospital, Cobourg | 850 00 " | Nov. 21 |
| Ontario Hospital, Cobourg | 1,100 00 " | Nov. 21 |
| Ontario Hospital, Cobourg | 1,000 00 " | Nov. 21 |
| Ontario Hospital, Cobourg | 925 00 " | Nov. 21 |
| Ontario Hospital, Cobourg | 700 00 " | Nov. 21 |
| Ontario Hospital, Cobourg | 775 00 " | Nov. 21 |
| Ontario Hospital, Orillia | 2,000 00 " | Nov. 23 |
| Ontario Hospital, London | 1,400 00 " | Nov. 26 |
| Industrial Farm, Burwash | 2,800 00 " | Dec. 1 |
| Ontario Hospital, Hamilton | 1,100 00 " | Dec. 8 |
| Ontario Reformatory Industries, Guelph | 2,500 00 " | Dec. 8 |
| Ontario Hospital, Hamilton | 1,000 00 " | Dec. 12 |
| Ontario Hospital, Penetanguishene | 1,600 00 " | Dec. 17 |
| Andrew Mercer Reformatory | 1,100 00 " | Dec. 22 |
| Ontario Hospital, Hamilton | 925 00 " | Jan. 12 |
| Ontario Hospital, Hamilton | 925 00 " | Jan. 12 |
| Ontario Hospital, Hamilton | 925 00 " | Jan. 12 |
| Ontario Hospital, Hamilton | 925 00 " | Jan. 12 |
| Ontario Hospital, London | 1,000 00 " | Jan. 16 |
| Registrar General | 850 00 " | Jan. 16 |
| Registrar General | 850 00 " | Jan. 16 |
| Registrar General | 850 00 " | Jan. 16 |
| Registrar General | 850 00 " | Jan. 16 |
| Registrar General | 850 00 " | Jan. 16 |
| Registrar General | 850 00 " | Jan. 16 |
| Registrar General | 850 00 " | Jan. 16 |
| Ontario Hospital, Penetanguishene | 1,100 00 " | Jan. 18 |
| Ontario Hospital, Cobourg | 1,300 00 " | Jan. 19 |
| Ontario Hospital, Penetanguishene | 876 00 " | Jan. 20 |
| Ontario Hospital, Penetanguishene | 1,000 00 " | Jan. 20 |
| Ontario Hospital, Orillia | 1,100 00 " | Jan. 20 |
| Industrial Farm, Burwash | 1,100 00 " | Jan. 25 |
| Ontario Reformatory, Guelph | 1,100 00 " | Jan. 26 |
| Ontario Hospital, Orillia | 1,100 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 1,100 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 700 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 876 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 700 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 700 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 850 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 700 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 816 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 700 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 384 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 700 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 1,100 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 1,000 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 1,000 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 925 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 925 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 1,000 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 925 00 " | Jan. 31 |

DEPARTMENT OF THE

| Name | Position |
|---|---|
| Landell, W. T. | Attendant |
| Sanson, H. V. | Attendant |
| Stokes, William | Attendant |
| Green, Jannet | Nurse |
| Griffith, Clara | Nurse |
| Roberts, Marian | Nurse |
| Smith, Arvilla | Nurse |
| Smith, Jean | Nurse |
| Smith, Laura | Teacher |
| Lawrence, Maud | Teacher |
| Ruttan, Jacob | Chief Attendant |
| Cookson, James | Herdsman |
| Da Costa, A. L. | Nurse |
| Cameron, Donald | Farm Hand |
| Blake, Ada | Cook |
| Sheppard, H. T. | Attendant |
| Blake, John | Attendant |
| Haskayne, Edna | Assistant Parole Officer |
| Frame, Grace | Junior Clerk Stenographer |
| Bowen, Harry | Ward Supervisor |
| Forsythe, Joseph | Stationary Engineer |
| Chrouse, Frances | Supervisor |
| Neal, G. W. | Assistant Stationary Engineer |
| Burgess, Francis H. | Shoemaker |
| Scott, James E. | Assistant Stationary Engineer |
| Sissons, Mrs. Sarah | Head Seamstress |
| Allport, Percy | Mason |
| Kiernan, J. J. | Bursar |
| Hemming, Marie L. | Head Nurse |
| Nichol, Marion | Bailiff |
| Scott, Mrs. Letitia | Assistant Superintendent |
| Easson, James | Carpenter |
| Warren, Walter, Junior | Watchman |
| Baugh, Dr. Fred H. C. | Assistant Physician |
| Houston, Dr. Neil R. | Assistant Physician |
| Colborne, Dr. Henry W. | Assistant Physician |
| Lynch, Dr. Daniel O. | Assistant Physician |
| Brown, Charles W. | Carpenter |
| Bradshaw, Harold | Assistant Carpenter |
| Acheson, Edward W. | Assistant Laundryman |
| Holmes, John F. | Ward Supervisor |
| Murray, Edward | Clerk |
| Barker, Gladys E. | Clerk Stenographer |
| Godman, Charles | Ward Supervisor |
| Patterson, William G. | Ward Supervisor |
| Elliott, Andrew | Baker |
| McCuaig, Dr. Charles H. | Physician |
| Rooney, Ethel M. | Junior Clerk Stenographer |
| Hoag, Mrs. Irene L. | Clerk |
| Astrop, Charles J. | Storekeeper |
| Hughes, William J. | Office Boy |
| Torrance, Elsie | Nurse |
| Farringer, Elsie M. | Clerk Stenographer |
| Bray, Irene H. | Clerk Stenographer |
| Williamson, Joseph | Ward Supervisor |
| Young, Sam J. | Ward Supervisor |
| Duke, Thomas | Abattoir Attendant |
| Evans, Herbert G. | Guard |
| MacCallum, Joseph | Farmer and Buyer |
| Lark, Charles T. | Assistant Sergeant |
| Maxwell, Andrew | Assistant Sergeant |
| Cracknell, George R. | Guard |
| Dormer, Leonard | Guard |
| Downes, John | Guard |
| Edwards, Louis M. | Guard |
| Fawcett, Rhodes | Guard |
| Fisk, John H. | Guard |
| Grange, Edward T. | Guard |

PROVINCIAL SECRETARY—(*Continued*)

| Branch or Office | Salary | Date of Certificate. |
|---|---|---|
| Ontario Hospital, Orillia | $925 00 per annum | Jan. 31 |
| Ontario Hospital, Orillia | 925 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 1,100 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 700 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 850 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 775 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 700 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 636 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 850 00 " | Jan. 31 |
| Ontario Hospital, Orillia | 850 00 " | Jan. 31 |
| Ontario Hospital, Mimico | 1,500 00 " | Feb. 3 |
| Ontario Hospital, Whitby | 1,300 00 " | Feb. 9 |
| Ontario Hospital, Woodstock | 700 00 " | Feb. 17 |
| Ontario Hospital, Woodstock | 850 00 " | Feb. 17 |
| Ontario Hospital, Woodstock | 700 00 " | Feb. 17 |
| Ontario Hospital, Woodstock | 800 00 " | Feb. 17 |
| Ontario Hospital, Woodstock | 864 00 " | Feb. 17 |
| Public Institutions | 1,500 00 " | Feb. 23 |
| Neglected and Dependent Children | 850 00 " | Feb. 25 |
| Ontario, Hospital, Mimico | 1,100 00 " | Feb. 27 |
| Ontario Hospital, Kingston | 1,600 00 " | Feb. 27 |
| Ontario Hospital, Hamilton | 1.100 00 " | Feb. 27 |
| Ontario Hospital, Cobourg | 1,400 00 " | Feb. 27 |
| Ontario Hospital, Hamilton | 1,100 00 " | Mar. 7 |
| Ontario Hospital, Brockville | 1,300 00 " | Mar. 10 |
| Andrew Mercer Reformatory | 900 00 " | Mar. 23 |
| Ontario Hospital, Mimico | 1,200 00 " | Mar. 29 |
| Ontario Hospital, Brockville | 2,400 00 " | Mar. 30 |
| Ontario Hospital, Brockville | 1,500 00 " | Apr. 18 |
| | 1,500 00 " | Apr. 28 |
| Andrew Mercer Reformatory | 1,700 00 " | Apr. 28 |
| Ontario Hospital, Brockville | 1,300 00 " | May 15 |
| Ontario Hospital, Orillia | 1,100 00 " | May 22 |
| Ontario Hospital, Kingston | 2,100 00 " | May 23 |
| Ontario Hospital, Hamilton | 2,100 00 " | May 23 |
| Ontario Hospital, London | 2,100 00 " | May 23 |
| Ontario Hospital, Whitby | 2,100 00 " | May 23 |
| Ontario Hospital, Hamilton | 1,300 00 " | May 23 |
| Ontario Hospital, Hamilton | 1,100 00 " | May 23 |
| Ontario Hospital, Hamilton | 1,000 00 " | May 23 |
| Ontario Hospital, Hamilton | 1,000 00 " | May 23 |
| Industrial Farm, Burwash | 1,200 00 " | May 27 |
| Parole Officer | 950 00 " | June 27 |
| Ontario Hospital, London | 1,200 00 " | June 27 |
| Ontario Hospital, Hamilton | 1,000 00 " | June 30 |
| Ontario Hospital, Hamilton | 1,300 00 " | June 30 |
| Industrial Farm, Burwash | 2,400 00 " | July 3 |
| Assistant Provincial Secretary | 850 00 " | July 7 |
| Assistant Provincial Secretary | 1,200 00 " | July 7 |
| Andrew Mercer Reformatory Industries | 1,400 00 " | July 11 |
| Architects | 625 00 " | July 20 |
| Ontario Hospital, Whitby | 1,000 00 " | July 21 |
| Inspection Public Institutions | 975 00 " | July 25 |
| Inspection Public Institutions | 975 00 " | July 25 |
| Ontario Hospital, Hamilton | 1,000 00 " | July 27 |
| Ontario Hospital, Orillia | 1,200 00 " | July 27 |
| Ontario Reformatory Industries, Guelph | 1,140 00 " | Aug. 17 |
| Ontario Reformatory Industries, Guelph | 1,200 00 " | Aug. 17 |
| Ontario Reformatory Industries, Guelph | 1,800 00 " | Aug. 17 |
| Ontario Reformatory, Guelph | 1,400 00 " | Aug. 17 |
| Ontario Reformatory, Guelph | 1,400 00 " | Aug. 17 |
| Ontario Reformatory, Guelph | 1,200 00 " | Aug. 17 |
| Ontario Reformatory, Guelph | 1,200 00 " | Aug. 17 |
| Ontario Reformatory, Guelph | 1,200 00 " | Aug. 17 |
| Ontario Reformatory, Guelph | 1,200 00 " | Aug. 17 |
| Ontario Reformatory, Guelph | 1,200 00 " | Aug. 17 |
| Ontario Reformatory, Guelph | 1,200 00 " | Aug. 17 |
| Ontario Reformatory, Guelph | 1,200 00 " | Aug. 17 |

DEPARTMENT OF THE

| Name | Position |
|---|---|
| Hodgins, Benjamin | Guard |
| Livingston, John A. | Guard |
| Macauley, Rodger J. | Guard |
| Nevin, John | Guard |
| Pearson, George A. | Guard |
| Pleasance, Joel | Guard |
| Purton, Montague S. | Guard |
| Ralston, Harry | Guard |
| Soulsby, Edward | Guard |
| Cox, Joseph | Guard |
| Heard, G. F. J. | Attendant |
| Massey, Alfred W. | Attendant |
| Spears, John | Guard |
| Hunter, Agnes | Storekeeper's Clerk |
| Grimason, Winnifred | Junior Clerk Stenographer |
| Sartain, Dorothy | Junior Clerk Stenographer |
| Spooner, Arthur | Chef |
| White, H. J. | Attendant |
| Grosvenor, Effie | Ward Supervisor |
| Graham, Dr. R. C. | Assistant Medical Officer |
| Carter, Walter | Gardener |
| Sanders, W. J. | Fireman |
| Nicholson, Wallace | Fireman |
| Bryan, George | Laundryman |
| Fisher, Elmira | Attendant |
| Harvie, Marion | Teacher |
| Jackson, Kathleen | Teacher |
| Banwell, Evelyn | Inspector |
| McAdam, Jean | Junior Clerk Stenographer |
| Fraser, Mary | Seamstress |
| Harris, Alfred | Fireman |
| Burnett, George | Attendant |
| Dean, Thomas | Attendant |
| Irvine, W. J. | Attendant |
| Kennedy, Fred H. | Attendant |
| Miles, Purdy | Attendant |
| Vernon, R. | Attendant |
| Creelman, Gertrude | Instructress |
| Stewart, Christine | Clerk Stenographer |
| Breadon, Mrs. Sarah | Attendant |
| Elder, Rebecca | Attendant |
| Stubley, Lillian | Superintendent of Nurses |
| Harrison, Elsie | Clerk Stenographer |
| Habart, Charity | Matron |
| Guest, Dr. Edna M. | Physician |

DEPARTMENT OF

| | |
|---|---|
| Zoller, John L. | Senior Clerk |
| Brown, William H. | Clerk |
| Leach, Dorothy G. | Junior Clerk Typist |
| McGowan, Stella B. | Junior Clerk Typist |
| Fleischauer, Clara S. | Junior Clerk Stenographer |
| Porter, Frank | Clerk |
| Kennedy, Martin | Junior Draughtsman |

DEPARTMENT OF

| | |
|---|---|
| Philip, John M. | General Clerk of Works |
| Pearson, W. | Stationary Engineer |
| Gray, Hamilton | Cleaner and Helper |
| Gillespie, James | Fireman |
| Sheridan, William G. | Fireman |
| Cope, Francis | Fireman |
| Wright, Robert S. | Draughtsman |
| Allen, Harold E. | Chauffeur |

PROVINCIAL SECRETARY.—(*Continued*).

| Branch or Office | Salary | | Date of Certificate. |
|---|---|---|---|
| Ontario Reformatory, Guelph | $1,200 00 | per annum | Aug. 17 |
| Ontario Reformatory, Guelph | 1,200 00 | " | Aug. 17 |
| Ontario Reformatory, Guelph | 1,200 00 | " | Aug. 17 |
| Ontario Reformatory, Guelph | 1,200 00 | " | Aug. 17 |
| Ontario Reformatory, Guelph | 1,200 00 | " | Aug. 17 |
| Ontario Reformatory, Guelph | 1,200 00 | " | Aug. 17 |
| Ontario Reformatory, Guelph | 1,200 00 | " | Aug. 17 |
| Ontario Reformatory, Guelph | 1,200 00 | " | Aug. 17 |
| Ontario Reformatory, Guelph | 1,200 00 | " | Aug. 17 |
| Ontario Reformatory, Guelph | 1,200 00 | " | Aug. 17 |
| Ontario Reformatory, Guelph | 1,200 00 | " | Aug. 17 |
| Ontario Brick and Tile Plant, Mimico | 1,300 00 | " | Aug. 28 |
| Ontario Hospital, London | 850 00 | " | Sept. 5 |
| Ontario Hospital, London | 850 00 | " | Sept. 5 |
| Ontario Hospital, London | 775 00 | " | Sept. 5 |
| Ontario Hospital, London | 1,500 00 | " | Sept. 5 |
| Ontario Hospital, London | 1,100 00 | " | Sept. 5 |
| Ontario Hospital, London | 1,000 00 | " | Sept. 5 |
| Ontario Hospital, Penetanguishene | 2,500 00 | " | Sept. 6 |
| Ontario Hospital, Cobourg | 1,100 00 | " | Sept. 11 |
| Ontario Hospital, Cobourg | 1,100 00 | " | Sept. 11 |
| Ontario Hospital, Cobourg | 1,100 00 | " | Sept. 11 |
| Ontario Hospital, Toronto | 1,000 00 | " | Sept. 15 |
| Ontario Hospital, Orillia | 775 00 | " | Sept. 16 |
| Ontario Hospital, Orillia | 925 00 | " | Sept. 16 |
| Ontario Hospital, Orillia | 925 00 | " | Sept. 16 |
| Neglected and Dependent Children | 1,800 00 | " | Sept. 29 |
| Ontario Hospital, Whitby | 775 00 | " | Oct. 3 |
| Ontario Hospital, Whitby | 775 00 | " | Oct. 3 |
| Ontario Hospital, Whitby | 1,000 00 | " | Oct. 3 |
| Ontario Hospital, Whitby | 1,000 00 | " | Oct. 3 |
| Ontario Hospital, Whitby | 1,000 00 | " | Oct. 3 |
| Ontario Hospital, Whitby | 1,000 00 | " | Oct. 3 |
| Ontario Hospital, Whitby | 1,000 00 | " | Oct. 3 |
| Ontario Hospital, Whitby | 1,000 00 | " | Oct. 3 |
| Ontario Hospital, Whitby | 1,000 00 | " | Oct. 3 |
| Ontario Hospital, Whitby | 1,000 00 | " | Oct. 3 |
| Andrew Mercer Reformatory | 975 00 | " | Oct. 11 |
| Andrew Mercer Reformatory | 850 00 | " | Oct. 11 |
| Andrew Mercer Reformatory | 925 00 | " | Oct. 11 |
| Ontario Hospital, Toronto | 1,300 00 | " | Oct. 11 |
| Inspection Public Institutions | 975 00 | " | Oct. 19 |
| Ontario Hospital, Hamilton | 1,300 00 | " | Oct. 23 |
| Andrew Mercer Reformatory | 1,800 00 | " | Oct. 24 |

PUBLIC HIGHWAYS

| | | | |
|---|---|---|---|
| | $1,600 00 | per annum | Nov. 1 |
| | 1,500 00 | " | Nov. 11 |
| Motor Vehicles | 850 00 | " | Dec. 13 |
| Motor Vehicles | 850 00 | " | Dec. 13 |
| Motor Vehicles | 850 00 | " | Dec. 13 |
| | 1,300 00 | " | Jan. 14 |
| | 1,400 00 | " | Feb. 8 |

PUBLIC WORKS

| | | | |
|---|---|---|---|
| | $2,100 00 | per annum | Feb. 8 |
| | 1,500 00 | " | June 30 |
| | 960 00 | " | June 30 |
| Parliament and Departmental Buildings Staff | 1,200 00 | " | July 7 |
| Parliament and Departmental Buildings Staff | 1,200 00 | " | July 7 |
| Parliament and Departmental Buildings Staff | 1,200 00 | " | July 7 |
| Architect's Office | 1,200 00 | " | July 11 |
| | 1,400 00 | " | July 15 |

DEPARTMENT OF

| Name | Position |
|---|---|
| Meagher, Edward | Clerk Stenographer |
| Douglas, Walter | Gardener |
| Turner, Elizabeth | Laundress |
| Forsyth, Minnie | Laundress |
| Dursley, Lily G. | Charwoman |
| Lee, Florence | Charwoman |
| Kenny, C. | Charwoman |
| Beck, Elizabeth | Charwoman |
| Kirby, Amy W. | Charwoman |
| Sangster, Barbara | Charwoman |
| Smith, Mary | Charwoman |
| Clark, Mary | Charwoman |
| Grant, Annie | Charwoman |
| McKay, Florence | Charwoman |
| Bremner, Helen | Charwoman |
| Morrant, Margaret | Charwoman |
| Newton, Margaret | Charwoman |
| Power, Ellen | Charwoman |
| Pearson, Ann | Charwoman |
| Reid, Mary J. | Charwoman |
| Stone, Margaret A. | Charwoman |
| Trotter, Eliza J. | Charwoman |
| McNulty, Mary A. | Charwoman |
| Brady, Rose A. | Charwoman |
| Gordon, Mary | Charwoman |
| Craik, Elizabeth | Charwoman |
| McGovern, Margaret | Charwoman |
| Connell, Isabella | Charwoman |
| Brown, Annie | Charwoman |
| Clarke, Edith R. | Charwoman |
| Priest, Jane | Charwoman |
| Skill, Emma | Charwoman |
| Clark, Margaret | Charwoman |
| Davis, Mary | Charwoman |
| Osborne, Eliza | Charwoman |
| Doyle, Alfred | Caretaker |
| Doyle, Mrs. Elizabeth | Charwoman |
| Warren, James F. | Elevator Attendant |

DEPARTMENT OF

| | |
|---|---|
| Kynnersley, A. E. | Clerk |
| Pope, Marguerite E. | Junior Clerk Stenographer |
| Cole, D. Harold | Accountant |
| Wilson, Robert | Junior Clerk |
| Stevenson, James D. | Junior Clerk |
| Anderson, Leslie H. | Clerk |
| Grant, MacLean | Junior Postal Clerk |
| Mason, Catherine F. | Senior Clerk Stenographer |
| Rattray, Ross M. | Manager |
| Ryan, Frederick C. | Manager |
| Avery, Lloyd B. | Manager |
| McGregor, David A. | Junior Clerk |
| Vance, Jean A. | Teller |
| Milne, Norma E. | Ledgerkeeper |
| McKenney, Theresa V. | Junior Clerk |
| Butchart, George W. | Manager |
| Toms, Cecil G. | Teller |
| McGregor, David A. | Junior Clerk |
| Rattray, Charles M. | Manager |
| Purcell, Lloyd E. | Ledgerkeeper |
| Shaidle, Anna M. A. | Junior Clerk |
| Peacock, Walter E. | Manager |
| Clarke, Samuel S. | Manager |
| Church, Frederick Duncan | Janitor |
| Murison, William J. H. | Manager |

PUBLIC WORKS—(*Continued*)

| Branch or Office. | Salary. | Date of Certificate. |
|---|---|---|
| ..... | $900 00 per annum | July 26 |
| Parliament and Departmental Buildings Staff | 1,200 00 " | July 27 |
| Parliament and Departmental Buildings Staff | 740 00 " | July 28 |
| Parliament and Departmental Buildings Staff | 740 00 " | July 28 |
| Parliament and Departmental Buildings Staff | 660

DEPARTMENT OF

| Name | Position |
|---|---|
| Hunt, Fred R. | Manager |
| Markle, James G. | Manager |
| Milne, Grace D. | Junior Clerk Stenographer |
| Bishop, Lionel J. | Lightning Rod Inspector |
| Dingle, Russell E. | Assistant Fire Investigator |
| Clairmont, Wilfred L. | Lightning Rod Inspector |
| Burnett, Albert | Assistant Fire Investigator |
| McMillan, Joseph M. | Manager |
| Delaney, Anna C. | Assistant Clerk |
| Elder, Edna M. | Junior Clerk |
| Jones, William J. | Clerk |
| Stevenson, James D. | Junior Clerk |
| Danby, Edward J. | Office Boy |
| Terry, Walter D. | Junior Clerk |
| Rattray, Ross M. | Chief Accountant |
| Clark, Kitty E. | Clerk Stenographer |
| McCutcheon, William N. | Manager |
| Cole, D. Harold | Manager |
| Kilpatrick, Edith | Clerk Stenographer |

AUDIT

| | |
|---|---|
| Webber, Mina C. | Clerk Stenographer |
| Reid, Escott M. | Junior Clerk |

THE TREASURER—(*Continued*)

| Branch or Office. | Salary. | Date of Certificate. |
|---|---|---|
| Sub-Treasury Branch | $1,500 00 per annum | June 27 |
| Sub-Treasury Branch | 1,600 00 " | July 7 |
| King's Printer | 850 00 " | July 8 |
| Fire Marshal | 1,800 00 " | July 14 |
| Fire Marshal | 1,600 00 " | July 14 |
| Fire Marshal | 1,800 00 " | July 14 |
| Fire Marshal | 1,600 00 " | July 14 |
| Sub-Treasury Branch | 1,600 00 " | July 17 |
| Sub-Treasury Branch | 800 00 " | July 17 |
| Sub-Treasury Branch | 650 00 " | July 27 |
| Amusement Tax | 1,300 00 " | Aug. 4 |
| Amusement Branches | 775 00 " | Aug. 4 |
| Succession Duty | 700 00 " | Aug. 17 |
| Sub-Treasury Branch | 600 00 " | Aug. 18 |
| Director of Sub-Treasury Branches | 2,000 00 " | Sept. 1 |
| Director of Sub-Treasury Branches | 975 00 " | Sept. 6 |
| Sub-Treasury Branch | 1,500 00 " | Sept. 7 |
| Sub-Treasury Branch | 2,300 00 " | Oct. 19 |
| Succession Duty | 975 00 " | Oct. 23 |

OFFICE

| | | |
|---|---|---|
| ..... | $975 00 per annum | June 1 |
| ..... | 850 00 " | June 1 |

## CERTIFICATES ISSUED FOR

### DURING THE FISCAL YEAR

### DEPARTMENT OF THE PRIME MINISTER

| Name | Position |
|---|---|
| Kell, Mrs. M. M. | Clerk Stenographer |
| MacLean, Margaret E. | Clerk Stenographer |
| Hamlin, Dorothy H. | Senior Clerk Stenographer |
| Mantle, Emily A. | Junior Clerk |
| Shier, Retha M. | Junior Clerk |
| Fletcher, Mary E. | Clerk Stenographer |
| Elliott, Jean A. | Filing Clerk |

### DEPARTMENT OF

| | |
|---|---|
| Auburn, Gladys W. | Junior Clerk Stenographer |
| Axton, Lionel C. | Junior Clerk |
| Nicholson, Mary | Clerk |
| Cox, Fanny B. | Clerk Stenographer |
| Hamilton, Alice M. | Clerk Stenographer |
| Wood, Elsie | Junior Clerk Stenographer |
| MacKenzie, George M. | Cheese Factory Instructor and Sanitary Inspector for Western Ontario |
| Boyes, T. F. | Cheese Factory Instructor and Sanitary Inspector for Western Ontario |
| Thompson, R. A. | Cheese Factory Instructor and Sanitary Inspector for Western Ontario |
| Green, R. H. | Cheese Factory Instructor and Sanitary Inspector for Western Onatrio |
| Brodie, George B. | Cheese Factory Instructor and Sanitary Inspector for Western Ontario |
| Bensley, G. H. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Brown, Freeman | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Buro, J. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Cheetham, S. S. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Clark, Fred | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Echlin, J. H. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Hicks, Thomas J. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Howey, Hugh | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Linn, C. F. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Mitchell, James A. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Murray, J. A. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| McKinley, H. A. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Norval, C. W. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Nolan, Peter | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Rancier, Gilbert | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Wright, George F. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |

## NEW TEMPORARY APPOINTMENTS

### ENDING OCTOBER 31, 1922

AND PRESIDENT OF THE COUNCIL

| Branch or Office. | Salary. | Date of Certificate. | Period. |
|---|---|---|---|
| Civil Service Commissioner | $18 00 per week | Dec. 12 | 3 months. |
| Prime Minister | 18 00 per week | Feb. 20 | 3 months. |
| Prime Minister | 21 00 per week | May 26 | 3 months. |
| Civil Service Commissioner | 17 00 per week | June 29 | 3 months. |
| Civil Service Commissioner | 16 50 per week | July 26 | 3 months. |
| Civil Service Commissioner | 18 00 per week | Aug. 9 | 3 months. |
| Civil Service Commissioner | 17 00 per week | Sept. 1 | 3 months. |

AGRICULTURE

| | | | |
|---|---|---|---|
| Live Stock | $16 00 per week | Nov. 8 | 2 months. |
| Live Stock | 3 50 per diem | Dec. 29 | 3 months. |
| Agricultural Development Board | 100 00 per month | Jan. 3 | 3 months. |
| Live Stock | 75 00 per month | Jan. 4 | 3 months. |
| Institutes | 75 00 per month | Jan. 27 | 6 weeks. |
| Office of Chairman of Agricultural Development Board | 16 50 per week | Feb. 18 | 1 month. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |

DEPARTMENT OF

| Name | Position |
|---|---|
| Ward, R. W. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| McAllister, Joseph | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario. |
| Barker, G. H. | Inspector under the Cream and Milk Purchase Act |
| McMillan, Donald | Creamery Instructor and Sanitary Inspector for Western Ontario |
| Smith, J. B. | Creamery Instructor and Sanitary Inspector for Western Ontario |
| Lackner, C. E. | Creamery Instructor and Sanitary Instructor for Western Ontario |
| Cuthbertson, John | Cheese Factory Instructor and Sanitary Inspector for Western Ontario |
| Whattam, Thomas E. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Sandwith, Harold B. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Bailey, William H. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Brennan, Charles J. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Olmstead, William H. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| McAllister, Eddie | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Rogers, Everett T. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Wright, William O. | Cheese Factory Instructor and Sanitary Inspector for Eastern Ontario |
| Connerty, John C. | Cheese Factory Instructor and Sanitary Inspector |
| Legault, Arthur | Cheese Factory Instructor and Sanitary Inspector |
| Malone, Isabel M. | Clerk Stenographer |
| Trickey, Melvin O. | Cheese Factory Instructor and Sanitary Inspector |
| McMillan, George A. | Cheese Factory Instructor and Sanitary Inspector |
| King, James F. | Cheese Factory Instructor and Sanitary Inspector |
| Chambers, Clayton | Dairy Instructor and Sanitary Inspector |
| Murphy, Gertrude | Junior Clerk |
| Harris, Maud M. | Clerk Stenographer |
| Molesworth, Muriel | Clerk Stenographer |
| Martin, Alice Hilda | Clerk Stenographer |
| Woods, John F. | Junior Clerk |
| Armstrong, Mrs. Frances | Junior Clerk |
| Monaghan, Hugh J. | Junior Clerk |
| Campbell, Hector A. | Junior Clerk |
| Irwin, Herbert F. | Junior Clerk |
| Miller, George | Junior Clerk |
| Patterson, George C. | Junior Clerk |
| Mallon, Francis | Junior Clerk Messenger |
| Mallon, Bernard A. | Junior Clerk |
| Turner, Albert E. | Junior Clerk |
| Longstreet, Irene G. | Junior Clerk Stenographer |
| Dool, Fred | Cheese Factory Instructor and Sanitary Inspector |
| Wade, Donald | Office Boy |
| Mason, Harold C. | Dean |
| Nelson, Dr. Herman D. | Instructor in Anatomy and Dissection |
| Pringle, Dr. J. M. | Instructor in Sporadic Diseases and Physiology |
| Fowler, Dr. W. J. R. | Instructor in Surgery, Clinics, Materia Medica and Pharmacy. |
| Forman, Kenneth | Physical Instructor |

DEPARTMENT OF THE

| | |
|---|---|
| White, Harry E. | Provincial Officer under The Ontario Temperance Act |
| Newman, Frances | Clerk Stenographer |
| Ferguson, Edna R. | Clerk Stenographer |

AGRICULTURE—(*Continued*)

| Branch or Office. | Salary. | Date of Certificate. | Period. |
|---|---|---|---|
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 130 00 per month | Mar. 31 | 9 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Mar. 31 | 8 months. |
| Dairy | 125 00 per month | Apr. 10 | 8 months. |
| Dairy | 125 00 per month | Apr. 10 | 8 months. |
| Dairy | 115 00 per month | Apr. 10 | 8 months. |
| Dairy | 115 00 per month | Apr. 10 | 8 months. |
| Dairy | 115 00 per month | Apr. 10 | 8 months. |
| Dairy | 115 00 per month | Apr. 10 | 8 months. |
| Dairy | 115 00 per month | Apr. 10 | 8 months. |
| Dairy | 115 00 per month | Apr. 10 | 8 months. |
| Dairy | 115 00 per month | Apr. 10 | 8 months. |
| Dairy | 5 00 per diem | Apr. 10 | |
| Dairy | 100 00 per month | Apr. 10 | 6 months. |
| Colonization | 75 00 per month | Apr. 11 | 4 months. |
| Dairy | 115 00 per month | Apr. 13 | 8 months. |
| Dairy | 115 00 per month | Apr. 13 | 8 months. |
| Dairy | 115 00 per month | Apr. 19 | 8 months. |
| Dairy | 115 00 per month | May 15 | ..... |
| Agricultural Development Board | 16 50 per week | May 26 | 3 months. |
| Live Stock | 18 00 per week | June 23 | 2 months. |
| Minister's | 75 00 per month | June 23 | 3 months. |
| Agricultural Representatives | 75 00 per month | June 23 | 2 months. |
| Statistics and Publications | 3 00 per diem | July 14 | ..... |
| Statistics and Publications | 3 00 per diem | July 14 | ..... |
| Statistics and Publications | 3 00 per diem | July 14 | ..... |
| Statistics and Publications | 3 00 per diem | July 14 | ..... |
| Statistics and Publications | 3 00 per diem | July 14 | ..... |
| Statistics and Publications | 3 00 per diem | July 14 | ..... |
| Statistics and Publications | 3 00 per diem | July 14 | ..... |
| ..... | 2 50 per diem | July 20 | 2 months. |
| Statistics and Publications | 3 00 per diem | July 25 | ..... |
| Statistics and Publications | 3.00 per diem | July 25 | ..... |
| Live Stock | 16 00 per week | July 31 | 2 months. |
| Dairy | 125 00 per month | Aug. 2 | ..... |
| Institutes Branch | 1 50 per diem | Aug. 2 | ..... |
| Ontario Agricultural College | 95 83 per month | Aug. 12 | ..... |
| Ontario Veterinary College | 1,800 00 (for College term) | Aug. 25 | 7 months. |
| Ontario Veterinary College | 2,000 00 (for College term) | Aug. 25 | 7 months. |
| Ontario Veterinary College | 2,500 00 (for College term) | Aug. 25 | 7 months. |
| Ontario Agricultural College | 150 00 per month | Sept. 29 | 3 months. |

ATTORNEY-GENERAL

| | | | |
|---|---|---|---|
| ..... | $125 00 per month | Nov. 9 | 3 months. |
| Board of License Commissioners for Ontario | 75 00 per month | Nov. 16 | 3 months. |
| Crown Attorney for County of York and City of Toronto | 75 00 per month | Dec. 3 | 1 month. |

DEPARTMENT OF THE

| Name | Position |
|---|---|
| MacLaren, David H. | Sheriff of the District of Muskoka |
| Draper, Isaac N. | Investigator |
| Robbins, Violet I. | Clerk Stenographer |
| Case, Alfred E. | Provincial Officer under The Ontario Temperance Act |
| Morrison, Gordon | Office Boy |
| Barrett, Francis W. E. | Office Boy |
| Mulhall, John F. | Provincial Officer under The Ontario Temperance Act |
| Rogers, Arthur W. | "To assist the Department with legal work in connection with the session." |
| Michell, Mrs. Violet B. | Clerk Stenographer |
| Loveys, Hazel | Clerk Stenographer |
| Skeffington, Leslie B. | Office Boy |
| Anderson, Margaret M. | Clerk Stenographer |
| Wylie, Jessie C. | Librarian |
| Plumb, Charles | Provincial Officer under The Ontario Temperance Act |
| Whitehead, Addie M. I. | Clerk Stenographer |
| Cayley, Thomas M. | Insurance Company Inspector |
| King, Albert | Loan and Trust Company Auditor |
| Parks, Jean | Clerk Stenographer |
| Wagar, Daniel B. | Provincial Officer under The Ontario Temperance Act. |
| Breckenridge, Matthew J. | Provincial Officer under The Ontario Temperance Act. |
| Costello, James A. | Provincial Officer under The Ontario Temperance Act. |
| Cameron, James A. | Provincial Officer under The Ontario Temperance Act. |
| Devlin, Felix | Constable |
| MacLean, Mary | Clerk of the Peace |
| Hartnett, John E. | Provincial Officer under The Ontario Temperance Act. |
| Luce, Ruth E. | Clerk Stenographer |
| Denton, Laura | Assistant Law Clerk |
| Jackson, Edgar H. | Junior Clerk Stenographer |
| Routley, Frank | Office Boy |
| Egerton, Anna T. | Clerk Stenographer |
| Fowler, Catherine | Filing Clerk |
| Elder, Winnifred M. | Junior Clerk Typist |
| Asselstine, Thomas M. | Clerk of the Peace in and for the County of Frontenac. |
| Martin, Hedley S. | Office Boy |
| Donald, Lawrence G. | Junior Clerk |

DEPARTMENT OF

| | |
|---|---|
| Jenkins, Frank | Assistant Fireman |
| Dalrymple, Mary | Assistant Matron |
| Burton, Mrs. Agnes | Matron |
| Robert, Ida D. | Assistant Teacher |
| Messervy, Grace | Clerk |
| Galbraith, Mary F. | Nurse |
| Shannon, Samuel | Inspector of Public Schools for District of Kenora |
| Kirkland, Mrs. Laura L. | Clerk Stenographer |
| Wansbrough, Elgin M. | Clerk |
| MacLaren, Wallace L. | Clerk |
| Dyer, Joseph W. | Clerk |
| Clark, Alan L. | Clerk |
| Denison, Helen | Clerk Stenographer |
| Cockerline, Ernest W. | Clerk in connection with apportionment of Legislative Grants |
| Hazelwood, Harvey E. | Clerk in connection with apportionment of Legislative Grants |
| Sawyer, Leighton R. | Clerk in connection with apportionment of Legislative Grants |
| Everist, Wilfred C. | Clerk in connection with apportionment of Legislative Grants |
| Stringer, Walter | Watchman |

ATTORNEY-GENERAL—(*Continued*)

| Branch or Office. | Salary. | Date of Certificate. | | Period. |
|---|---|---|---|---|
| ..... | ..... | Dec. | 19 | ....pro tem. |
| The Public Trustee..... | $133 33 per month..... | Dec. | 20 | ....3 months. |
| ..... | 75 00 per month..... | Jan. | 3 | ....3 months. |
| ..... | 125 00 per month..... | Jan. | 10 | ....3 months. |
| Commissioner of Provincial Police..... | 12 00 per week..... | Jan. | 14 | ....3 months. |
| ..... | 10 50 per week..... | Jan. | 18 | ....1 month. |
| ..... | 125 00 per month..... | Feb. | 9 | ....3 months. |
| ..... | 25 00 per week..... | Mar. | 6 | ....3 months. |
| Office of the Ontario Railway and Municipal Board..... | 18 00 per week..... | Mar. | 10 | ....1 month. |
| Judges' Secretarial Staff, Osgoode Hall... | 21 00 per week..... | Mar. | 18 | ....3 months. |
| ..... | 10 50 per week..... | Mar. | 29 | ....1 month. |
| Board of License Commissioners for Ontario..... | 75 00 per month..... | Apr. | 4 | ....3 months. |
| Osgoode Hall..... | 83 33 per month..... | Apr. | 6 | ....6 months. |
| ..... | 125 00 per month..... | May | 1 | ....3 months. |
| Inspector of Division Courts..... | 75 00 per month..... | May | 8 | ....2 weeks. |
| Insurance..... | 10 00 per diem..... | May | 11 | ..... |
| Insurance..... | 200 00 per month..... | May | 12 | ....6 months. |
| Crown Attorney for County of York and City of Toronto..... | 80 00 per month..... | May | 17 | ....3 months. |
| ..... | 125 00 per month..... | May | 22 | ....3 months. |
| ..... | 125 00 per month..... | May | 22 | ....3 months. |
| ..... | 125 00 per month..... | May | 22 | ....3 months. |
| ..... | 125 00 per month..... | May | 22 | ....3 months. |
| Ontario Provincial Police Force..... | 116 66 per month..... | May | 23 | ....3 months. |
| London..... | ..... | May | 29 | ....pro tem. |
| ..... | 125 00 per month..... | June | 26 | ....3 months. |
| Board of License Commissioners for Ontario..... | 75 00 per month..... | July | 7 | ....3 months. |
| Legislative Assembly..... | 50 00 per week..... | July | 22 | ....3 months. |
| Commissioner of Provincial Police..... | 16 00 per week..... | Aug. | 10 | ....3 months. |
| Board of License Commissioners for Ontario..... | 10 00 per week..... | Aug. | 15 | ....3 months. |
| Public Trustee..... | 18 00 per week..... | Sept. | 5 | ....3 months. |
| Insurance..... | 75 00 per month..... | Sept. | 11 | ....3 months. |
| Insurance..... | 15 00 per week..... | Sept. | 12 | ....3 months. |
| ..... | ..... | Oct. | 3 | ....pro tem. |
| Land Titles..... | 10 50 per week..... | Oct. | 5 | ....3 months. |
| Insurance..... | 18 00 per week..... | Oct. | 7 | ....2 months. |

EDUCATION

| | | | | |
|---|---|---|---|---|
| Normal School, Toronto..... | $3 50 per diem..... | Dec. | 23 | ....2 weeks. |
| Northern Academy, Monteith..... | 90 00 per month..... | Jan. | 21 | ..... |
| Northern Academy, Monteith..... | 100 00 per month..... | Jan. | 26 | ..... |
| Northern Academy, Monteith..... | 120 00 per month..... | Jan. | 31 | ..... |
| Departmental Examinations..... | 3 50 per diem..... | Jan. | 31 | ....1 month. |
| ..... | 100 00 per month..... | Feb. | 27 | ....6 weeks. |
| ..... | 250 00 per month..... | Mar. | 14 | ....6 months. |
| Office of Director of Rural School organization..... | 75 00 per month..... | Mar. | 27 | ....6 months. |
| Departmental Examinations..... | 4 00 per diem..... | Apr. | 22 | ..... |
| Departmental Examinations..... | 4 00 per diem..... | Apr. | 22 | ..... |
| Departmental Examinations..... | 4 00 per diem..... | Apr. | 22 | ..... |
| Departmental Examinations..... | 4 00 per diem..... | Apr. | 24 | ..... |
| ..... | 18 75 per week..... | Apr. | 26 | ....3 months. |
| ..... | 5 00 per diem..... | Apr. | 28 | ..... |
| ..... | 5 00 per diem..... | Apr. | 28 | ..... |
| ..... | 4 00 per diem..... | Apr. | 28 | ..... |
| ..... | 4 00 per diem..... | Apr. | 28 | ..... |
| Normal School, Toronto..... | 100 00 per month..... | Apr. | 28 | ....3 months. |

DEPARTMENT OF

| Name | Position |
|---|---|
| Carruthers, Grace I. | Junior Clerk Stenographer |
| Creelman, George R. | Clerk |
| Hooker, William V. | Clerk in connection with apportionment of Legislative Grants |
| Rowe, Chelsea L. | Clerk in connection with apportionment of Legislative Grants |
| Hutchison, F. Lorne | Clerk in connection with apportionment of Legislative Grants |
| Hamilton, John R. | Clerk in connection with apportionment of Legislative Grants |
| Milne, Norman L. | Clerk in connection with apportionment of Legislative Grants |
| Hargreaves, Elgin G. | Clerk in connection with apportionment of Legislative Grants |
| Trueman, Ottis G. | Clerk in connection with apportionment of Legislative Grants |
| Blackstone, Roy S. | Clerk |
| Westman, George E. | Clerk |
| Thornton, Jessie E. | Clerk Stenographer |
| Gilmore, Lloyd E. | Clerk in connection with apportionment of Legislative Grants |
| Johnstone, Ben I. | Clerk |
| Gullett, Donald W. | Clerk |
| Sneddon, Harold R. | Clerk |
| Guenther, John F. | Clerk |
| Truax, Alfred J. | Clerk |
| Montgomery, Alex. E. | Clerk |
| Ayer, Horace M. | Clerk |
| McGirr, Ernest J. | Clerk |
| Ramage, Charles C. | Clerk |
| Marr, Robert B. | Clerk |
| Trewin, Robert F. | Clerk |
| Burns, Alex. Gordon | Clerk |
| Bryce, George M. | Clerk |
| James, Elda M. | Clerk |
| Spence, Margaretta | Clerk |
| Junkin, William R. | Clerk |
| Endicott, Norman | Clerk |
| Allan, Phyllis M. | Clerk |
| Smith, A. Muriel B. | Clerk |
| MacKay, John F. | Clerk |
| Green, Harry M. | Clerk |
| Coombs, Stephen A. | Labourer |
| MacDonald, Neil | Clerk |
| Fawcett, John T. | Clerk |
| Doughty, Francis E. | Clerk |
| Locke, Henry S. | Clerk |
| Strebig, Donald L. M. | Clerk |
| Knapp, Gordon | Clerk |
| Robertson, Harry | Clerk |
| Henry, Arthur T. | Clerk |
| Taylor, Ernest I. | Clerk |
| Ririe, William B. | Clerk |
| Sparling, Elgin M. | Clerk |
| Bennett, William R. | Clerk |
| Steele, Thomas M. | Clerk |
| Laughton, Joseph L. | Clerk |
| Urquhart, Donald | Clerk |
| Conn, Kenneth B. | Clerk |
| Stott, Sydney J. | Clerk |
| Walton, George R. | Clerk |
| Stewart, Evan A. | Clerk |
| McClinton, James | Clerk |
| Adams, Wilfred | Clerk |
| Mann, Samuel C. | Clerk |
| Weston, Wilbert J. L. | Clerk |
| Bannerman, Glenney F. | Clerk |
| Robinson, C. W. T. | Clerk |

EDUCATION—(*Continued*)

| Branch or Office. | Salary. | Date of Certificate. | Period. |
|---|---|---|---|
| Normal School, Hamilton | $65 00 per month | Apr. 28 | 3 months. |
| Departmental Examinations | 4 00 per diem | May 2 | |
| | 4 00 per diem | May 3 | |
| | 4 00 per diem | May 3 | |
| | 4 00 per diem | May 3 | |
| | 4 00 per diem | May 3 | |
| | 4 00 per diem | May 3 | |
| | 4 00 per diem | May 4 | |
| | 4 00 per diem | May 4 | |
| Departmental Examinations | 4 00 per diem | May 4 | |
| Departmental Examinations | 4 00 per diem | May 8 | |
| Departmental Examinations | 3 00 per diem | May 8 | |
| | 4 00 per diem | May 9 | |
| Departmental Examinations | 5 00 per diem | May 13 | |
| Departmental Examinations | 5 00 per diem | May 13 | |
| Departmental Examinations | 5 00 per diem | May 13 | |
| Departmental Examinations | 5 00 per diem | May 13 | |
| Departmental Examinations | 4 00 per diem | May 13 | |
| Departmental Examinations | 4 00 per diem | May 13 | |
| Departmental Examinations | 4 00 per diem | May 13 | |
| Departmental Examinations | 4 00 per diem | May 13 | |
| Departmental Examinations | 4 00 per diem | May 13 | |
| Departmental Examinations | 4 00 per diem | May 13 | |
| Departmental Examinations | 4 00 per diem | May 13 | |
| Departmental Examinations | 3 50 per diem | May 13 | |
| Departmental Examinations | 3 50 per diem | May 13 | |
| Departmental Examinations | 3 00 per diem | May 13 | |
| Departmental Examinations | 3 00 per diem | May 13 | |
| Departmental Examinations | 3 00 per diem | May 13 | |
| Departmental Examinations | 3 00 per diem | May 13 | |
| Departmental Examinations | 3 00 per diem | May 13 | |
| Departmental Examinations | 2 00 per diem | May 13 | |
| Departmental Examinations | 2 00 per diem | May 13 | |
| Normal School, Toronto | 100 00 per month | May 19 | 3 months. |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |
| Departmental Examinations | 4 00 per diem | May 20 | |

DEPARTMENT OF

| Name | Position |
|---|---|
| Snell, Jerold W. | Clerk |
| Graham, Gordon C. | Clerk |
| Alexander, William A. | Clerk |
| Mallon, J. Gerard | Clerk |
| Mills, Ralph S. | Clerk |
| Taylor, Georgia M. P. | Clerk |
| Doran, Martha V. | Clerk |
| Kniveton, M. Joy | Clerk |
| Spence, Mary E. M. | Clerk |
| Wallace, Marjorie V. | Clerk |
| Donaldson, Mary C. | Clerk |
| MacLaren, Marion M. | Clerk |
| Trent, E. Frances | Clerk |
| Boyd, Minnie S. R. | Clerk |
| Chambers, Emma C. | Clerk |
| Kinsella, Oneitta | Clerk |
| McLeod, Catherine G. | Clerk |
| McLeod, Audrey F. | Clerk |
| Skelton, Janet E. | Clerk |
| Wren, Annie B. | Stenographer |
| Gray, Flossie E. | Clerk |
| Maloney, John J. | Clerk |
| Wales, Herbert G. | Clerk in connection with apportionment of Legislative Grants |
| Ince, Annie | Clerk Stenographer |
| Micheli, Dr. William A. R. | Physician |
| Bateson, Nora | Clerk Stenographer |
| Gilmour, Helen M. | Clerk Stenographer |
| Storer, Jane C. | Clerk Stenographer |
| McLay, Alexander B. | Clerk |
| Shaver, Errol O. | Clerk |
| Munro, William A. | Office Boy |
| Sievert, Walter | Office Boy |
| Day, Frank W. | Office Boy |
| Grey, Irving N. | Office Boy |
| Hunt, Ina M. | Clerk |
| MacBride, Lilian | Clerk |
| Crowther, Thomas A. | Clerk |
| Wallis, Gertrude E. | Clerk |
| Junkin, Wilfred R. | Clerk |
| Manion, Monica | Clerk Stenographer |
| Scott, Reginald H. | Clerk |
| Mole, William H. | Clerk |
| Phillips, Kathleen D. | Clerk |
| Doole, Irene | Clerk |
| Brownlee, Delmer F. | Clerk |
| McIntyre, John V. | Clerk |
| Hill, Keppel | Clerk |
| Messervy, Grace | Clerk |
| Campbell, James M. | Clerk |
| Carlile, Florence I. O. | Junior Clerk Typist |
| Hames, Clarence F. W. | Clerk in connection with apportionment of Legislative Grants |
| Walwyn, Arthur G. | Clerk in connection with apportionment of Legislative Grants |
| Milligan, Ethelwyn | Clerk |
| Quinn, Mrs. Margaret A. | Clerk Stenographer |
| Lee, Charles Gerard | Office Boy |
| Platt, Gladys E. | Junior Clerk |
| Parrish, Sue, Junior | Assistant in Kindergarten |
| Leckie, Edith L. L. | Assistant Cataloguer |
| O'Boyle, Ella I. | Assistant Matron |
| Crummer, Eva M. | Teacher |
| Sinclair, Muriel G. | Master |
| Aitchison, Annie | Teacher |
| Cleland, Margaret O. | Assistant Teacher |
| Emery, Dorothy | Instructor in Art |

EDUCATION—(*Continued*)

| Branch or Office. | Salary. | Date of Certificate. | Period. |
|---|---|---|---|
| Departmental Examinations | $4 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 20 | |
| Departmental Examinations | 3 00 per diem | May 22 | |
| Departmental Examinations | 3 00 per diem | May 22 | |
| Departmental Examinations | 3 00 per diem | May 22 | |
| | 4 00 per diem | May 23 | |
| Departmental Examinations | 3 00 per diem | May 25 | |
| Northern Academy, Monteith | 100 00 per month | May 27 | 1 year. |
| Departmental Examinations | 3 00 per diem | June 1 | |
| Departmental Examinations | 3 00 per diem | June 1 | |
| Departmental Examinations | 3 00 per diem | June 1 | |
| Departmental Examinations | 3 00 per diem | June 1 | |
| Departmental Examinations | 4 00 per diem | June 1 | |
| Departmental Examinations | 2 00 per diem | June 1 | |
| Departmental Examinations | 2 00 per diem | June 1 | |
| Departmental Examinations | 2 00 per diem | June 1 | |
| Departmental Examinations | 2 00 per diem | June 1 | |
| Departmental Examinations | 4 00 per diem | June 23 | |
| Departmental Examinations | 4 00 per diem | June 23 | |
| Departmental Examinations | 3 00 per diem | June 23 | |
| Departmental Examinations | 3 00 per diem | June 23 | |
| Departmental Examinations | 3 00 per diem | June 23 | |
| Departmental Examinations | 3 00 per diem | June 23 | |
| Departmental Examinations | 4 00 per diem | June 23 | |
| Departmental Examinations | 4 00 per diem | June 23 | |
| Departmental Examinations | 3 00 per diem | June 23 | |
| Departmental Examinations | 3 00 per diem | June 23 | |
| Departmental Examinations | 4 00 per diem | June 23 | |
| Departmental Examinations | 4 00 per diem | June 23 | |
| Departmental Examinations | 4 00 per diem | June 23 | |
| Departmental Examinations | 4 00 per diem | June 23 | |
| Departmental Examinations | 2 50 per diem | June 23 | |
| | 4 00 per diem | June 23 | |
| | 4 00 per diem | June 23 | |
| Departmental Examinations | 3 00 per diem | June 23 | |
| Departmental Examinations | 3 00 per diem | June 26 | |
| Departmental Examinations | 2 50 per diem | June 29 | |
| Legislative Library | 16 50 per week | July 6 | 3 months. |
| Normal Model School, Toronto | 3 50 per diem | Aug. 19 | 2 months. |
| Legislative Library | 21 00 per week | Aug. 22 | 6 months. |
| Northern Academy, Monteith | 100 00 per month | Sept. 8 | 4 months. |
| Bon Air Orphanage in County of York | 100 00 per month | Sept. 12 | 4 months. |
| Normal School, Toronto | 250 00 per month | Oct. 4 | 6 months. |
| Ontario School for the Deaf | 100 00 per month | Oct. 18 | 6 months. |
| English-French Training School, Sturgeon Falls | 125 00 per month | Oct. 20 | 3 months. |
| Normal School, London | 83 33 per month | Oct. 26 | 6 months. |

DEPARTMENT OF

| Name | Position |
|---|---|
| Archer, Madge | Filing Clerk |
| Whitehead, Addie M. I. | Clerk Stenographer |
| Seguin, Emile J. | Overseer |
| Hill, Joseph C. | Special Patrol Officer |
| Penman, Patience E. | Junior Clerk Stenographer |
| Baker, Royal | Overseer |
| Quinlan, Norman H. | Hatchery Assistant |

DEPARTMENT

| | |
|---|---|
| Percival, Ella E. | Junior Clerk |
| Wilson, Charles M. | Clerk Stenographer |
| Weiss, Cecil G. | To assist in the special Advertising Campaign |
| Prain, Joseph R. | Inspector of Factories |
| Sharpe, John | Messenger |
| Cotter, Harold | Messenger |
| McConnell, Thomas H. | Messenger |
| Butchart, Lynn W. | Messenger |
| Davie, Andrew | Messenger |
| Robertson, William | Junior Clerk |
| Standrick, Albert G. | Clerk Bookkeeper |
| Sawyer, Clair C. | Clerk |
| Wilson, Vera | Junior Clerk Stenographer |
| Varley, James H. | Junior Clerk |
| McCabe, Peter John | Clerk |
| Russell, Francis E. | Clerk Stenographer |
| Lamb, Catherine T. | Junior Clerk Typist |
| Butchart, Lynn W. | Messenger |
| Fischer, Wilhelmine | Junior Clerk Stenographer |
| Martin, Isabella | Junior Clerk Stenographer |
| Mahler, Vera J. | Junior Clerk Stenographer |
| Lawson, Margaret R. | Senior Clerk |
| Lambert, Dorothy Eva | Junior Clerk Stenographer |
| McNiven, Errol Lloyd | Clerk Typist |
| Brock, William Russell | Clerk Stenographer |
| Christie, Mabel | Clerk |
| Gibson, William E. | Junior Clerk |
| Kay, Marion E. | Junior Clerk Stenographer |
| Jordan, Margaret I. | Junior Clerk Stenographer |
| Shorey, Bertha A. | Clerk Stenographer |
| Hanan, Henry P. | Superintendent |
| Carefoot, Maude A. | Clerk Stenographer |
| Friend, Blanche D. | Clerk Stenographer |
| Pond, Louise B. | Junior Clerk Stenographer |
| Brown, Jessie F. | Clerk Stenographer |
| Campbell, Effie | Clerk Stenographer |

GAME AND FISHERIES

| Branch or Office. | Salary. | Date of Certificate. | Period. |
|---|---|---|---|
| ..... | $16 50 per week | Jan. 10 | 3 months. |
| ..... | 75 00 per month | Apr. 3 | 1 month. |
| ..... | 91 66 per month | Apr. 12 | 3 months. |
| ..... | 3 50 per diem | Aug. 2 | 3 months. |
| ..... | 17 00 per week | Sept. 25 | 1 month. |
| ..... | 91 66 per month | Oct. 5 | 1 month. |
| ..... | 90 00 per month | Oct. 17 | 1 month. |

OF LABOUR

| | | | |
|---|---|---|---|
| Ontario Government Public Employment Bureau, Toronto | $90 00 per month | Nov. 2 | 3 months. |
| Ontario Government Public Employment Bureau, Toronto | 18 00 per week | Nov. 15 | 3 months. |
| ..... | 150 00 per month | Nov. 24 | 3 months. |
| Factory Inspection | 158 33 per month | Nov. 29 | 6 months. |
| Minimum Wage Board | 4 00 per diem | Dec. 3 | 2 weeks. |
| Minimum Wage Board | 4 00 per diem | Dec. 3 | 2 weeks. |
| Minimum Wage Board | 4 00 per diem | Dec. 3 | 2 weeks. |
| Minimum Wage Board | 4 50 per diem | Dec. 3 | 2 weeks. |
| Minimum Wage Board | 4 00 per diem | Dec. 3 | 2 weeks. |
| Stationary and Hoisting Engineers | 90 00 per month | Jan. 19 | 3 months. |
| ..... | 4 00 per diem | Jan. 30 | 2 weeks. |
| Ontario Government Public Employment Bureau, Toronto | 100 00 per month | Feb. 13 | 3 months. |
| ..... | 15 00 per week | Feb. 28 | 3 months. |
| Ontario Government Public Employment Bureau, Toronto | 80 00 per month | Mar. 1 | 1 month. |
| Ontario Government Public Employment Bureau, Hamilton | 25 00 per week | Mar. 4 | 3 months. |
| Ontario Government Public Employment Bureau, Toronto | 75 00 per month | Mar. 16 | 3 months. |
| ..... | 15 00 per week | Mar. 17 | 2 weeks. |
| Minimum Wage Board | 4 50 per diem | Apr. 1 | 1 week. |
| Ontario Government Public Employment Bureau, Pembroke | 10 00 per week | May 8 | 2 months. |
| Ontario Government Public Employment Bureau, London | 13 00 per week | May 19 | 2 months. |
| Ontario Government Public Employment Bureau, London | 13 00 per week | June 1 | 2 months. |
| Minimum Wage Board | 133 33 per month | June 26 | 3 months. |
| Stationary and Hoisting Engineers | 70 00 per month | June 27 | 3 months. |
| Ontario Government Public Employment Bureau, Toronto | 75 00 per month | June 28 | 3 months. |
| Ontario Government Public Employment Bureau, Toronto | 90 00 per month | June 29 | 3 months. |
| Minister's Office | 25 00 per week | June 30 | 3 months. |
| Stationary and Hoisting Engineers | 90 00 per month | July 3 | 6 months. |
| ..... | 15 00 per week | July 4 | 3 months. |
| ..... | 15 00 per week | July 12 | 1 month. |
| Mothers' Allowances Commission | 18 00 per week | July 18 | 2 months. |
| Ontario Government Public Employment Bureau, Niagara Falls | 125 00 per month | Aug. 12 | 3 months. |
| Ontario Government Public Employment Bureau, St. Catharines | 75 00 per month | Sept. 21 | 3 months. |
| Ontario Government Public Employment Bureau, London | 83 33 per month | Sept. 29 | 3 months. |
| Ontario Government Public Employment Bureau, Cobalt | 65 00 per month | Sept. 30 | 3 months. |
| Minimum Wage Board | 78 00 per month | Oct. 24 | 3 months. |
| Mothers' Allowances Commission | 75 00 per month | Oct. 24 | 1 month. |

PROVINCIAL BOARD

| Name | Position |
|---|---|
| McFarland, Gladys E. | Junior Clerk Stenographer |
| Coverley, John R. | Junior Laboratory Assistant |
| Franklin, R. G. | Junior Laboratory Attendant |
| Jose, Gertrude M. | Clerk Stenographer |
| Curry, Isaac W. | Junior Clerk |
| Corbman, Ethelda | Nurse |
| Brannen, Gertrude L. | Junior Clerk Stenographer |
| Pereira, Elsie M. | Junior Laboratory Attendant |
| Dodd, Nellie | Clerk Stenographer |
| Ashcroft, Cyril C. | Assistant Engineer |
| Gibbs, James W. S. | Assistant Engineer |
| Spence, Frank S. | Assistant Chemist |
| Conklin, Alfred N. | Assistant Chemist |
| Downey, Frank P. | Assistant Engineer |
| Whittaker, Stanley | Junior Laboratory Assistant |
| Adams, John Sewell | Junior Laboratory Attendant |
| Gray, Frank M. | Assistant Chemist |
| Brown, Harold D. | Assistant Biologist |
| Broadfoot, Alma | Nurse |
| Bastedo, Gladys A. | Nurse |
| Veitch, Reba | Nurse |
| Campbell, Douglas G. | Assistant |
| McLeod, Clarence H. | Assistant Biologist |
| McEwen, Florence Isabel | Nurse |
| Bricker, Kathryn C. | Nurse |

DEPARTMENT OF

| | |
|---|---|
| Jack, Florence M. | Junior Clerk Stenographer |
| White, George H. | Clerk |
| Standrick, Albert G. | Junior Clerk |
| Clark, Kitty E. | Clerk Stenographer |
| O'Brien, Mary H. | Clerk Stenographer |
| Kelly, G. B. | Clerk |
| Crampton, Wilfred E. | Junior Clerk |
| Rogers, George W. | Junior Clerk |
| Glassford, Meta F. | Clerk Stenographer |
| Bryce, Jenny J. | Clerk Stenographer |
| Cooper, Edward W. | Clerk Typist |
| Pepler, Alice V. | Junior Clerk Stenographer |
| Robinson, Margaret G. | Clerk Stenographer |
| Brennan, James J. | Ranger |

DEPARTMENT

| | |
|---|---|
| Douglas, James | Assistant Draughtsman |
| Moffatt, Alice M. | Filing Clerk |

DEPARTMENT OF THE

| | |
|---|---|
| Wheler, Dr. E. G. | Assistant Physician |
| Routcliffe, George | Messenger |
| Bastow, Dorothy M. | Clerk Stenographer |
| Macaulay, Roger | Guard |
| Steen, William | Guard |
| Ditchfield, John J. | Guard |
| Jesshope, Charles E. | Guard |
| Vincent, Melvin R. | Guard |
| Harrison, Elsie | Clerk Stenographer |

OF HEALTH

| Branch or Office. | Salary. | Date of Certificate. | Period. |
|---|---|---|---|
| Division of Industrial Hygiene | $16 00 per week | Nov. 14 | 1 month. |
| Laboratory, Peterborough | 75 00 per month | Nov. 24 | 3 months. |
| Laboratory, Owen Sound | 75 00 per month | Dec. 8 | 3 months. |
| ..... | 75 00 per month | Dec. 14 | 3 months. |
| ..... | 3 50 per diem | Dec. 23 | 3 months. |
| Division of Maternal and Child Welfare and Public Health Nursing | 125 00 per month | Jan. 14 | 3 months. |
| Provincial Laboratory, Sault Ste. Marie | 15 00 per week | Mar. 2 | 6 months. |
| ..... | 16 00 per week | Mar. 10 | 3 months. |
| Division of Industrial Hygiene | 18 00 per week | Apr. 6 | 3 months. |
| Experimental Station | 4 50 per diem | May 2 | 3 months. |
| Experimental Station | 4 50 per diem | May 2 | 3 months. |
| Experimental Station | 4 50 per diem | May 2 | 3 months. |
| Experimental Station | 4 00 per diem | May 4 | 3 months. |
| Experimental Station | 5 00 per diem | May 5 | 3 months. |
| Laboratory, Fort William | 60 00 per month | May 10 | 3 months. |
| Laboratory, Owen Sound | 75 00 per month | May 19 | 3 months. |
| Experimental Station | 4 50 per diem | May 22 | 3 months. |
| Experimental Station | 5 00 per diem | May 31 | 3 months. |
| Division of Maternal and Child Welfare and Public Health Nursing | 125 00 per month | June 23 | 3 months. |
| Division of Maternal and Child Welfare and Public Health Nursing | 125 00 per month | June 23 | 3 months. |
| Division of Maternal and Child Welfare and Public Health Nursing | 125 00 per month | June 23 | 3 months. |
| Experimental Station | 4 50 per diem | June 23 | 3 months. |
| Experimental Station | 4 50 per diem | June 23 | 3 months. |
| Division of Maternal and Child Welfare and Public Health Nursing | 125 00 per month | Aug. 28 | 3 months. |
| Division of Maternal and Child Welfare and Public Health Nursing | 125 00 per month | Aug. 28 | 3 months. |

LANDS AND FORESTS

| | | | |
|---|---|---|---|
| Settlers' Loan Commissioner's | $16 00 per week | Dec. 10 | 3 months. |
| Accounts | 100 00 per month | Dec. 27 | 3 months. |
| Northern Development | 3 50 per diem | Mar. 13 | 1 month. |
| Accounts | 75 00 per month | Mar. 23 | 1 month. |
| Forestry | 75 00 per month | May 18 | 3 months. |
| Accounts | 100 00 per month | June 1 | 3 months. |
| Forestry | 3 50 per diem | June 1 | 3 months. |
| Forestry | 3 50 per diem | June 23 | 3 months. |
| Settlers' Loan Commissioner's | 18 00 per week | July 14 | 1 month. |
| Forestry | 18 00 per week | July 25 | 3 months. |
| Forestry | 18 00 per week | July 31 | 3 months. |
| ..... | 17 00 per week | Sept. 14 | 3 weeks. |
| ..... | 18 75 per week | Sept. 14 | 2 months. |
| Quetico Provincial Park | 75 00 per month | Oct. 12 | 3 months. |

OF MINES

| | | | |
|---|---|---|---|
| ..... | $4 00 per diem | Jan. 21 | 3 months. |
| ..... | 16 00 per week | Feb. 10 | 3 months. |

PROVINCIAL SECRETARY

| | | | |
|---|---|---|---|
| Ontario Hospital, Mimico | $130 50 per month | Nov. 8 | ..... |
| Registrar General | 3 00 per diem | Nov. 11 | 3 months. |
| Andrew Mercer Reformatory | 75 00 per month | Nov. 17 | 3 months. |
| Ontario Reformatory, Guelph | 1,200 00 per annum | Dec. 1 | ..... |
| Ontario Reformatory, Guelph | 1,100 00 per annum | Dec. 1 | ..... |
| Industrial Farm, Burwash | 1,100 00 per annum | Dec. 3 | ..... |
| Industrial Farm, Burwash | 1,100 00 per annum | Dec. 3 | ..... |
| Industrial Farm, Burwash | 1,100 00 per annum | Dec. 3 | ..... |
| Neglected and Dependent Children | 75 00 per month | Dec. 6 | 3 months. |

DEPARTMENT OF THE

| Name | Position |
|---|---|
| Case, Lillian | Junior Clerk |
| Macabe, Kathleen M. | Junior Clerk |
| Curry, Isaac W. | Junior Clerk |
| Stagg, Alfred | Storekeeper |
| Murray, Edward | Office Boy |
| McFarland, Gladys E. | Junior Clerk Typist |
| Milligan, Benjamin | Guard |
| Flynn, Patrick | Fireman |
| Lee, Margaret V. | Junior Clerk Stenographer |
| MacRobie, Alan C. | Clerk Stenographer |
| Drummond, Marion C. | Clerk Stenographer |
| Cameron, Alexander | Guard |
| Sneddon, Anne R. | Clerk Stenographer |
| Sewell, Bertram G. | Guard |
| Noble, Nora Victoria | Junior Clerk |
| Miles, Mrs. Mary J. C. | Forelady |
| Daley, John | Guard |
| McNicoll, James A. | Guard |
| Fenwick, Frederick J. | Stationary Engineer |
| Yeates, Arthur | Guard |
| McDonald, Alexander | Blacksmith |
| Harrison, Elsie | Clerk Stenographer |
| Peer, Herbert L. | Guard |
| Ronald, John S. | Guard |
| Allard, Frank H. | Guard |
| Purvis, Robert E. | Guard |
| Hodgins, Ben | Guard |
| McCaffrey, Ernest | Office Boy |
| Harvey, Thomas B. | Storekeeper |
| Travers, Frances | Clerk Stenographer |
| Trewin, Corinne | Clerk Stenographer |
| Whitehead, Addie M. | Clerk Stenographer |
| Doig, Herbert D. | Tailor |
| Smith, Charles N. | Guard |
| McNeil, James | Guard |
| Donald, James A. | Guard |
| McGahey, Thomas A. | Fireman |
| Urquhart, Archibald | Assistant Stationary Engineer |
| Traxton, Kathleen M. | Junior Clerk Stenographer |
| Heaslip, Muriel J. | Junior Clerk Typist |
| Christie, Sylvia A. | Clerk Stenographer |
| Anderson, Alexander | Guard |
| Ruttan, John H. | Guard |
| Kearney, Marion E. | Clerk Stenographer |
| Fox, Thomas W. | Guard |
| Henry, Robert | Guard |
| Crowley, Vincent | Clerk Stenographer |

DEPARTMENT OF

| | |
|---|---|
| Tatton, James S. | Clerk |
| Johnston, Agnes S. | Junior Clerk Stenographer |
| Elrick, Jessie W. | Junior Clerk Typist |
| Camacho, Gladys | Junior Clerk Typist |
| Woods, M. H. | Clerk |
| Wilson, Ethel Victoria | Junior Clerk Typist |
| Neilson, Mrs. Beatrice | Filing Clerk |
| Thresher, Rosemary | Junior Clerk Typist |
| Suter, Florence E. | Junior Clerk Typist |
| Fleischauer, Clara S. | Junior Clerk Typist |
| Crabtree, Henry S. | Draughtsman |
| Green, Marjorie E. | Junior Clerk Stenographer |
| Waller, Eddie | Multigraph Operator |
| Helston, Reginald C. | Office Boy |
| Crumpton, Millicent | Junior Clerk Stenographer |
| Sears, John | Resident Highway Engineer |

PROVINCIAL SECRETARY—(*Continued*)

| Branch or Office. | Salary. | Date of Certificate. | Period. |
|---|---|---|---|
| Assistant Provincial Secretary | $16 00 per week | Dec. 13 | 2 months. |
| Neglected and Dependent Children | 16 00 per week | Dec. 20 | 2 months. |
| Registrar General | 20 00 per week | Dec. 23 | 3 months. |
| Andrew Mercer Reformatory | 100 00 per month | Dec. 27 | 3 months. |
| Registrar General | 10 50 per week | Dec. 28 | 3 months. |
| Registrar General | 16 00 per week | Jan. 5 | 3 months. |
| Industrial Farm, Burwash | 1,100 00 per annum | Jan. 12 | |
| Ontario Hospital, Hamilton | 1,200 00 per annum | Jan. 12 | |
| Neglected and Dependent Children | 16 00 per week | Jan. 31 | 3 months. |
| Assistant Provincial Secretary | 17 00 per week | Feb. 1 | 3 months. |
| Neglected and Dependent Children | 18 00 per week | Mar. 8 | 3 months. |
| Industrial Farm, Burwash | 1,100 00 per annum | Mar. 9 | |
| Neglected and Dependent Children | 18 00 per week | Mar. 10 | 3 months. |
| Industrial Farm, Burwash | 1,100 00 per annum | Mar. 10 | |
| Inspection Public Institutions | 16 00 per week | Mar. 16 | 6 months. |
| Industrial Staff, Andrew Mercer Reformatory | 100 00 per month | Mar. 18 | 6 months. |
| Ontario Reformatory, Guelph | 1,100 00 per annum | Apr. 4 | |
| Ontario Reformatory, Guelph | 1,100 00 per annum | Apr. 5 | |
| Industrial Farm, Burwash | 140 00 per month | Apr. 13 | 2 months. |
| Industrial Farm, Burwash | 1,100 00 per annum | Apr. 19 | |
| Industrial Farm, Burwash | 1,300 00 per annum | Apr. 20 | |
| Inspection Public Institutions | 75 00 per month | Apr. 20 | 3 months. |
| Ontario Reformatory, Guelph | 1,100 00 per annum | May 5 | |
| Ontario Reformatory, Guelph | 1,200 00 per annum | May 23 | |
| Industrial Farm, Burwash | 1,100 00 per annum | May 25 | |
| Industrial Farm, Burwash | 1,100 00 per annum | May 25 | |
| Ontario Reformatory, Guelph | 1,200 00 per annum | June 27 | |
| Assistant Provincial Secretary | 10 00 per week | June 27 | 3 months. |
| Ontario Hospital, Orillia | 1,400 00 per annum | June 28 | |
| Assistant Provincial Secretary | 18 00 per week | July 7 | 3 months. |
| Minister's Office | 18 00 per week | July 7 | 1 month. |
| Neglected and Dependent Children | 18 00 per week | July 7 | 3 months. |
| Ontario Hospital, Orillia | 1,100 00 per annum | July 17 | |
| Ontario Reformatory, Guelph | 1,100 00 per annum | Aug. 19 | |
| Ontario Reformatory, Guelph | 1,100 00 per annum | Aug. 22 | |
| Industrial Farm, Burwash | 1,100 00 per annum | Aug. 22 | |
| Industrial Farm, Burwash | 1,100 00 per annum | Aug. 28 | |
| Industrial Farm, Burwash | 1,300 00 per annum | Aug. 28 | |
| Bureau of Municipal Affairs | 17 00 per week | Sept. 5 | 3 months. |
| Parole Commissioner | 15 00 per week | Sept. 25 | 3 months. |
| Neglected and Dependent Children | 18 00 per week | Oct. 2 | 3 months. |
| Ontario Reformatory, Guelph | 1,100 00 per annum | Oct. 5 | |
| Industrial Farm, Burwash | 1,100 00 per annum | Oct. 7 | |
| Assistant Provincial Secretary | 18 00 per week | Oct. 7 | 3 months. |
| Ontario Reformatory, Guelph | 1,100 00 per annum | Oct. 12 | |
| Ontario Reformatory, Guelph | 1,100 00 per annum | Oct. 20 | |
| Industrial Farm, Burwash | 75 00 per month | Oct. 25 | 6 months. |

PUBLIC HIGHWAYS

| | | | |
|---|---|---|---|
| Motor Vehicles | $100 00 per month | Nov. 12 | 3 months. |
| | 16 00 per week | Nov. 14 | 3 months. |
| Motor Vehicles | 16 00 per week | Dec. 5 | 3 months. |
| Motor Vehicles | 16 00 per week | Dec. 5 | 3 months. |
| | 25 00 per week | Dec. 19 | 1 month. |
| Motor Vehicles | 16 00 per week | Jan. 12 | 3 months. |
| | 16 00 per week | Jan. 14 | 3 months. |
| Motor Vehicles | 16 00 per week | Jan. 17 | 3 months. |
| Motor Vehicles | 16 00 per week | Jan. 17 | 3 months. |
| Motor Vehicles | 15 00 per week | Jan. 30 | 3 months. |
| | 125 00 per month | Feb. 3 | 3 months. |
| | 16 00 per week | Feb. 7 | 3 months. |
| | 12 00 per week | Feb. 8 | 3 months. |
| | 10 50 per week | Feb. 8 | 3 months. |
| | 16 00 per week | Feb. 9 | 2 months. |
| | 200 00 per month | Feb. 20 | |

DEPARTMENT OF

| Name | Position |
|---|---|
| Oram, Florence M. L. | Filing Clerk |
| Dalgleish, Viola M. | Filing Clerk |
| Griffiths, Nellie | Filing Clerk |
| Gamble, Arthur J. | Specia )Officer |
| Wells, E. Joan | Filing Clerk |
| Kelly, Hannah E. | Junior Clerk Typist |
| Spafford, Marion | Junior Clerk Typist |
| Ware, Cyril C. | Junior Clerk |
| Forester, Grace E. | Junior Clerk Typist |
| Biggs, Samuel P. | Solicitor |
| Rochemont, Anna V. | Clerk Stenographer |
| Walker, George S. | Clerk |
| MacKay, Frederick G. | Motor Constable |
| Howell, T. Leslie G. | Motor Constable |
| Bundy, Arthur L. | Motor Constable |
| Eldridge, Evelyn M. | Filing Clerk |
| McCoy, Clara C. | Junior Clerk Typist |
| Bradley, Irene H. | Junior Clerk Stenographer |
| Chappell, Thomas K. | Motor Constable |
| Auburn, Gladys W. | Junior Clerk Typist |
| MacGowan, Dorothy | Junior Clerk Stenographer |
| Chambers, Dora | Junior Clerk |
| Sutton, Albert E. | Motor Constable |
| Balmer, Harold F. | Motor Constable |
| Carter, Lawrence P. | Motor Constable |
| Smith, John | Clerk |
| Howell, Herbert W. | Motor Constable |
| Johnston, Roy | Motor Constable |
| Elder, Winnifred M. | Junior Clerk Stenographer |
| Carter, Evelyn M. | Junior Clerk Stenographer |
| Kelly, Hannah E. | Junior Clerk Typist |
| Auburn, Gladys W. | Junior Clerk Typist |
| Butterfield, John | Instrument Man |
| Wilson, John A. | Motor Constable |
| Laing, William R. | Clerk |
| Farewell, Helen | Junior Clerk Stenographer |
| Saunders, Maude | Junior Clerk Typist |
| Spence, William | Stockkeeper |
| Middleboro, Charles | Junior Clerk |
| Vance, Harold M. | Junior Clerk |
| MacNab, Allan G. | Office Boy |
| Cassidy, John F. | Draughtsman |
| Cross, William | Draughtsman |

DEPARTMENT OF

| | |
|---|---|
| Ross, Margaret D. | Clerk Stenographer |
| Best, James H. | Cleaner and Helper |
| Meagher, Edward L. | Junior Clerk Stenographer |
| Bitton, Albert | Elevator Attendant |
| Kennedy, Annie Mae | Junior Clerk Stenographer |
| Brawley, James | Office Boy |
| Burns, John | Stationary Engineer |
| Pilgrim, Edith | Charwoman |

DEPARTMENT OF

| | |
|---|---|
| Welbourne, Ruby | Clerk Stenographer |
| O'Hara, William A. | Amusement Tax Inspector |
| Macdonald, J. Fraser | Clerk |
| Anderson, Leslie H. | Junior Clerk |
| Hagarty, Helen M. | Junior Clerk Stenographer |
| Ballantyne, Thomas L. | Junior Clerk |
| Reaume, Kathlyn | Clerk Stenographer |
| Jewell, Ross Teaton | Office Boy |
| Sharp, James | Office Boy |

PUBLIC HIGHWAYS—(*Continued*)

| Branch or Office. | Salary. | Date of Certificate. | Period. |
|---|---|---|---|
| Motor Vehicles | $15 00 per week | Mar. 1 | 1 month. |
| Motor Vehicles | 15 00 per week | Mar. 1 | 1 month. |
| Motor Vehicles | 15 00 per week | Mar. 2 | 1 month. |
| | 133 33 per month | Mar. 17 | 6 months. |
| | 16 00 per week | May 3 | 3 months. |
| Motor Vehicles | 15 00 per week | May 17 | 3 months. |
| Motor Vehicles | 15 00 per week | May 17 | 3 months. |
| Motor Vehicles | 3 50 per diem | May 19 | 3 months. |
| | 16 00 per week | May 31 | 1 month. |
| | 300 00 per month | June 1 | 6 months. |
| Solicitor's | 75 00 per month | June 1 | 3 months. |
| | 125 00 per month | June 23 | 6 months. |
| | 6 00 per diem | June 23 | 6 months. |
| | 6 00 per diem | June 23 | 6 months. |
| | 6 00 per diem | June 23 | 6 months. |
| Motor Vehicles | 15 00 per week | June 26 | 3 months. |
| | 16 00 per week | June 26 | 3 months. |
| | 16 00 per week | June 27 | 3 months. |
| | 6 00 per diem | June 28 | 6 months. |
| | 15 00 per week | June 29 | 5 weeks. |
| | 16 00 per week | July 14 | 3 months. |
| | 16 00 per week | July 17 | 3 months. |
| | 6 00 per diem | July 18 | 6 months. |
| | 6 00 per diem | July 19 | 6 months. |
| | 6 00 per diem | July 20 | 6 months. |
| | 100 00 per month | July 20 | 3 months. |
| | 6 00 per diem | July 24 | 6 months. |
| | 6 00 per diem | July 24 | 6 months. |
| | 15 00 per week | Aug. 4 | 1 month. |
| | 16 00 per week | Aug. 10 | 3 months. |
| | 15 00 per week | Aug. 11 | 3 months. |
| Motor Vehicles | 15 00 per week | Aug. 17 | 3 months. |
| | 125 00 per month | Aug. 21 | 3 months. |
| | 6 00 per diem | Aug. 24 | 6 months. |
| | 100 00 per month | Sept. 5 | 3 months. |
| | 15 00 per week | Sept. 7 | 3 months. |
| | 15 00 per week | Sept. 29 | 3 months. |
| | 25 00 per week | Sept. 29 | 3 months. |
| Solicitor's | 12 00 per week | Sept. 29 | 3 months. |
| Solicitor's | 10 00 per week | Sept. 29 | 3 months. |
| | 10 50 per week | Oct. 9 | 1 month. |
| | 125 00 per month | Oct. 19 | 3 months. |
| | 125 00 per month | Oct. 19 | 3 months. |

PUBLIC WORKS

| | | | |
|---|---|---|---|
| | $75 00 per month | Dec. 10 | 3 months. |
| Osgoode Hall | 100 00 per month | Dec. 19 | 3 months. |
| | 15 00 per week | Dec. 21 | 3 months. |
| Osgoode Hall | 100 00 per month | Mar. 4 | 3 months. |
| Ontario Hospital, Whitby | 13 00 per week | June 23 | 3 months. |
| | 40 00 per month | July 10 | 3 months. |
| Court House, Sault Ste. Marie | 100 00 per month | Aug. 12 | 6 months. |
| Court House, Sault Ste. Marie | 45 00 per month | Aug. 22 | 6 months. |

THE TREASURER

| | | | |
|---|---|---|---|
| Fire Marshal's | $75 00 per month | Nov. 8 | 1 month. |
| Amusement Tax | 25 00 per week | Nov. 11 | 1 month. |
| | 100 00 per month | Nov. 14 | 2 months. |
| Director of Sub-Treasury Branches | 3 50 per diem | Nov. 21 | 3 months. |
| | 15 00 per week | Dec. 12 | 3 months. |
| | 15 00 per week | Dec. 21 | 3 months. |
| Amusement Tax | 75 00 per month | Dec. 22 | 3 months. |
| Director of Amusement Branches | 10 50 per week | Jan. 4 | 3 months. |
| Amusement Tax | 10 50 per week | Jan. 5 | 3 months. |

DEPARTMENT OF

| Name | Position |
|---|---|
| Smith, Wilbert | Clerk |
| Prior, John Patrick | Office Boy |
| Harstone, Jean E. | Clerk in connection with the publication of The Public Service Bulletin |
| Williams, Marguerite E. | Junior Clerk Stenographer |
| O'Beirne, Fred H. C. | Clerk |
| Duke, Kathleen | Clerk Stenographer |
| Billinghurst, Muriel J. | Clerk Typist |
| Murison, William J. H. | Manager of a Sub-Treasury Branch |
| Hunt, Fred H. | Manager of a Sub-Treasury Branch |
| Murray, Thomas M. | Amusements Tax Inspector |
| McKay, William | Amusements Tax Inspector |
| Noble, Edward R. | Amusements Tax Inspector |
| Smith, Henry E. K. | Amusements Tax Inspector |
| Patton, George Ernest | Director |
| Young, Donald Bruce | Junior Postal Clerk |
| Homuth, Ruth Isabel | Junior Clerk Typist |
| Cornnell, John F. | Junior Clerk |
| Morrison, Gordon L. | Junior Clerk |
| Graham, Thomas W. | Usher at Fairs |
| Clark, John | Usher at Fairs |
| Timpany, Christine | Junior Clerk Stenographer |
| Graham, William | Usher at Fairs |
| Davie, Andrew | Usher at Fairs |
| Moffatt, Donald A. F. | Teller |
| Reid, Reginald S. | Junior Clerk |
| Leach, John R. | Usher at Fall Fairs |
| Downs, Thomas E. | Usher at Fall Fairs |

AUDIT

| | |
|---|---|
| Springsteen, Stanley L. | Junior Clerk |
| Madden, Irene E. | Junior Clerk Typist |
| Flanagan, Mark | Junior Clerk |
| Geldart, Wilfred A. | Clerk |
| Delves, Florence | Junior Clerk Typist |
| Ballantyne, James A. | Office Boy |

THE TREASURER—(*Continued*)

| Branch or Office. | Salary. | Date of Certificate. | Period. |
|---|---|---|---|
| Motion Picture Bureau | $125 00 per month | Jan. 14 | 3 months. |
| Post Office | 10 50 per week | Jan. 25 | 3 months. |
| King's Printer's | 125 00 per month | Jan. 26 | 6 months. |
| Fire Marshal's | 15 00 per week | Jan. 30 | 3 months. |
| ..... | 100 00 per month | Feb. 6 | 3 months. |
| ..... | 18 00 per week | Feb. 14 | 3 months. |
| Fire Marshal's | 75 00 per month | Feb. 27 | 3 months. |
| ..... | 100 00 per month | Mar. 27 | 3 months. |
| ..... | 100 00 per month | Mar. 27 | 3 months. |
| Amusement Tax | 25 00 per week | May 8 | 3 months. |
| Amusement Tax | 25 00 per week | May 23 | 2 months. |
| Amusement Tax | 25 00 per week | May 26 | 2 months. |
| Amusement Tax | 25 00 per week | May 26 | 2 months. |
| Motion Picture Bureau | 166 66 per month | June 23 | 6 months. |
| Post Office | 13 50 per week | June 28 | 3 months. |
| King's Printer's | 16 00 per week | June 30 | 3 months. |
| King's Printer's | 18 00 per week | June 30 | 1 month. |
| ..... | 14 00 per week | Aug. 16 | 3 months. |
| Motion Picture Bureau | 3 50 per diem | Aug. 28 | 1 month. |
| Motion Picture Bureau | 3 50 per diem | Aug. 28 | 1 month. |
| Director of Sub-Treasury Branches | 17 00 per week | Aug. 29 | 1 month. |
| Motion Picture Bureau | 3 50 per diem | Sept. 8 | 2 weeks. |
| Motion Picture Bureau | 3 50 per diem | Sept. 8 | 2 weeks. |
| Sub-Treasury | 60 00 per month | Sept. 14 | 3 months. |
| Sub-Treasury | 50 00 per month | Sept. 20 | 6 months. |
| Motion Picture Bureau | 3 50 per diem | Sept. 20 | 3 days. |
| Motion Picture Bureau | 3 50 per diem | Sept. 21 | 3 days. |

OFFICE

| | | | |
|---|---|---|---|
| ..... | $3 50 per diem | Nov. 9 | 1 month. |
| ..... | 15 00 per week | Nov. 11 | 2 months. |
| ..... | 12 50 per week | June 23 | 3 months. |
| ..... | 100 00 per month | Oct. 5 | 3 months. |
| ..... | 16 50 per week | Oct. 10 | 3 months. |
| ..... | 10 50 per week | Oct. 25 | 3 months. |

## CERTIFICATES ISSUED FOR RENEWALS

### DURING THE FISCAL YEAR

### DEPARTMENT OF THE PRIME MINISTER

| Name | Position |
|---|---|
| Kell, Mrs. M. M. | Clerk Stenographer |
| Dewsbury, Leslie G. | Clerk Stenographer |
| Minto, E. Beatrice | Junior Clerk |
| Woltz, Reita | Junior Clerk Stenographer |
| Leamen, Irene V. | Junior Clerk Stenographer |
| MacLean, Margaret E. | Clerk Stenographer |
| Brethour, Blanche G. | Junior Clerk Stenographer |
| Hamlin, Dorothy H. | Senior Clerk Stenographer |
| Shier, Retha M. | Junior Clerk |

### DEPARTMENT OF

| | |
|---|---|
| Poole, Alma F. | Junior Clerk Stenographer |
| Auburn, Gladys W. | Junior Clerk Stenographer |
| Camacho, Gladys | Junior Clerk Stenographer |
| King, Harriet M. | Clerk Stenographer |
| Wickware, Ora G. | Junior Clerk Stenographer |
| Manning, Mary I. | Clerk Stenographer |
| Hamilton, Alice M. | Clerk Stenographer |
| Morrison, Hugh | Junior Clerk |
| Fulton, Andrew | Assistant in connection with the Cold Storage Plant, Brighton, Ont. |
| Wood, Elsie | Junior Clerk Stenographer |
| Malone, Isabel M. | Clerk Stenographer |
| Schofield, Dr. F. W. | Investigator |
| Murphy, Gertrude | Junior Clerk |
| Molesworth, Muriel | Clerk Stenographer |
| Armstrong, Mrs. Frances | Junior Clerk |
| Longstreet, Irene G. | Junior Clerk Stenographer |
| Malone, Isabel M. | Clerk Stenographer |

### DEPARTMENT OF THE

| | |
|---|---|
| White, Harry E. | Provincial Officer under The Ontario Temperance Act |
| Mather, Mrs. Ethel | Filing Clerk |
| Grant, John A. | Inspector under The Ontario Temperance Act |
| Whiteside, Albert F. | Inspector under The Ontario Temperance Act. |
| Pullen, William F. | Provincial Officer under The Ontario Temperance Act |
| Partridge, Walter E. | Provincial Officer under The Ontario Temperance Act. |
| Ferguson, Edna R. | Clerk Stenographer |
| Bell, Frank A. | Provincial Officer under The Ontario Temperance Act. |
| Murphy, Edward J. | Assistant to the Crown Attorney for the County of York and the City of Toronto |
| Draper, Isaac N. | Investigator |
| Robbins, Violet I. | Clerk Stenographer |
| Nethercott, Cosie M. | Clerk Stenographer |
| Squires, Kathline V. | Clerk Stenographer |
| Winterberry, William M. | Clerk |
| Hough, Frank H. | Clerk Stenographer |
| Charlton, John A. | Provincial Officer under The Ontario Temperance Act. |
| Morrison, Gordon | Office Boy |
| Stick, Frank | Provincial Officer under The Ontario Temperance Act. |
| Barrett, Francis W. E. | Office Boy |
| Silvester, David | Provincial Officer under The Ontario Temperance Act. |

## OF TEMPORARY APPOINTMENTS

### ENDING OCTOBER 31, 1922

### AND PRESIDENT OF THE COUNCIL.

| Branch or Office. | Dates of Renewal | Salary under last Certificate. |
|---|---|---|
| Civil Service Commissioner | Mar. 9, Sept. 27 | $18 00 per week. |
| Prime Minister | Dec. 28, June 27 | 3 50 per diem. |
| Civil Service Commissioner | Jan. 4, Apr. 4, June 26 | 17 00 per week. |
| Civil Service Commissioner | Jan. 6, Apr. 4 | 15 00 per week. |
| Prime Minister | Feb. 15, Aug. 15 | 16 50 per week. |
| Prime Minister | May 17 | 18 00 per week. |
| Civil Service Commissioner | Feb. 21, July 6 | 17 00 per week. |
| Prime Minister | Sept. 14 | 21 00 per week. |
| Civil Service Commissioner | Oct. 24 | 16 50 per week. |

### AGRICULTURE

| | | |
|---|---|---|
| Co-Operation and Markets | Nov. 1 | $16 00 per week. |
| Live Stock | Jan. 17, Apr. 12 | 16 00 per week. |
| Live Stock | Nov. 8 | 16 00 per week. |
| Agricultural Development Board | Nov. 23 | 18 00 per week. |
| Agricultural and Horticultural Societies | Dec. 29 | 16 00 per week. |
| Agricultural Development Board | Jan. 27 | 18 00 per week. |
| Institutes | Mar. 8 | 75 00 per month. |
| Statistics and Publications | Feb. 9, Aug. 22 | 3 00 per diem. |
| Fruit | Feb. 15 | 125 00 per month. |
| Office of Chairman of Agricultural Development Board | Mar. 21 | 16 50 per week. |
| Colonization | July 24, Sept. 13 | 75 00 per month. |
| | May 19 | 200 00 per month. |
| Agricultural Development Board | Aug. 31 | 16 50 per week. |
| Minister's | Sept. 11 | 75 00 per month. |
| Statistics and Publications | Oct. 13 | 3 00 per diem. |
| Live Stock | Oct. 2 | 16 00 per week. |
| Live Stock | Oct. 2 | 75 00 per month. |

### ATTORNEY-GENERAL

| | | |
|---|---|---|
| | Jan. 25 | $125 00 per month. |
| Insurance | Nov. 10, Feb. 11, May 22 | 18 00 per week. |
| | Nov. 12, March 14, June 23 | 125 00 per month. |
| | Nov. 22 | 125 00 per month. |
| | Nov. 23, Apr. 10, Sept. 13 | 125 00 per month. |
| | Dec. 2, Apr. 10, Sept. 13 | 150 00 per month. |
| Crown Attorney for the County of York and City of Toronto | Feb. 3 | 75 00 per month. |
| | Dec. 7, Apr. 10, June 23 | 150 00 per month. |
| | Dec. 15, May 2 | 150 00 per month. |
| The Public Trustee | Mar. 30, Oct. 20 | 133 33 per month. |
| | Apr. 4, July 8 | 18 75 per week. |
| The Public Trustee | Jan. 11, Apr. 20, July 10 | 18 00 per week. |
| Board of License Commissioners for Ontario | Jan. 12 | 75 00 per month. |
| Clerk of Records and Writs, Osgoode Hall | Jan. 12, Apr. 12, Oct. 12 | 125 00 per month. |
| Commissioner of Police for Ontario | Jan. 14, May 9, July 14 | 25 00 per week. |
| | Jan. 14, Apr. 10, July 11 | 125 00 per month. |
| Commissioner of Police for Ontario | Apr. 7 | 12 00 per week. |
| | Jan. 14 | 125 00 per month. |
| | Feb. 16, Mar. 16 | 10 50 per week. |
| | Jan. 25, May 12 | 125 00 per month. |

DEPARTMENT OF THE

| Name | Position |
|---|---|
| Cameron, Maud | Filing Clerk |
| Marriott, Alfred S. | Clerk |
| Mulhall, John F. | Provincial Officer under The Ontario Temperance Act. |
| McDonald, James A. | Inspector of Telephone Service |
| Parfitt, William J. | Inspector under The Ontario Temperance Act |
| Ferguson, Edna R. | Clerk Stenographer |
| Paterson, George O. | Provincial Officer under The Ontario Temperance Act. |
| Webb, Charles | Provincial Officer under The Ontario Temperance Act. |
| Rogers, Arthur W. | To assist the Department with legal work in connection with the Session |
| Skeffington, Leslie B. | Office Boy |
| Trebell, Russell | Provincial Officer under The Ontario Temperance Act. |
| O'Leary, Michael | Provincial Officer under The Ontario Temperance Act. |
| Herington, Alfred E. | Loan and Trust Company Auditor |
| Farish, John F. | Provincial Officer under The Ontario Temperance Act. |
| Whitehead, Addie M. I. | Clerk Stenographer |
| Parks, Jean | Clerk Stenographer |
| Wagar, Daniel B. | Provincial Officer under The Ontario Temperance Act |
| Breckenridge, Matthew J. | Provincial Officer under The Ontario Temperance Act |
| Costello, James A. | Provincial Officer under The Ontario Temperance Act |
| Cameron, James A. | Provincial Officer under The Ontario Temperance Act. |
| Devlin, Felix | Constable |
| Hartnett, John E. | Provincial Officer under The Ontario Temperance Act. |
| Denton, Laura | Assistant Law Clerk |
| Bleakley, James A. | Provincial Officer under The Ontario Temperance Act. |
| Plumb, Charles | Provincial Officer under The Ontario Temperance Act. |

DEPARTMENT OF

| | |
|---|---|
| Davis, Annie E. | Junior Clerk |
| Waring, James A. | Clerk |
| Bell, Rev. James R. | Special Lecturer |
| McLaren, Rev. Peter J. | Special Lecturer |
| Higgins, Madeline | Clerk Typist |
| Fraser, Ethel M. | Clerk Stenographer |
| Atkinson, Edith | Junior Clerk |
| Burton, Doris B. | Clerk Stenographer |
| Rogers, Roma W. | Clerk Typist |
| Beam, Gertrude E. | Clerk Typist |
| Kinnell, Marguerite | Junior Clerk |
| Segsworth, Robert | Field Secretary of Rural School Education |
| Frohns, Alfred N. | Clerk |
| McCoy, William J. | Clerk |
| Boyd, Helen A. | Junior Clerk Stenographer |
| Smith, Elsie C. | Junior Clerk Stenographer |
| Smith, Charles J. | Assistant |
| Ryan, Kathleen P. | Clerk Stenographer |
| Harrison, Peter P. | Fireman |
| McNally, Cecil W. | Clerk |
| Moran, Gladys | Junior Clerk |
| Jenkins, Frank | Assistant Fireman |
| Jackson, Samuel W. | Clerk |
| Burton, Mrs. Agnes | Matron |
| Fraser, Marjorie J. F. | Junior Clerk |
| Borthwick, Hazel | Clerk Stenographer |
| Robinson, Napier | Clerk |
| MacKenzie, Audrey G. | Junior Clerk Typist |
| Shannon, Samuel | Inspector of Public Schools for District of Kenora |
| Kirkland, Mrs. Laura L. | Clerk Stenographer |
| Scott, Lillian G. | Junior Clerk |
| Bowman, Willa | Clerk Typist |

ATTORNEY-GENERAL—(*Continued*)

| Branch or Office | Dates of Renewal | Salary under last Certificate |
|---|---|---|
| The Public Trustee | Jan. 25, Apr. 1 | $16 00 per week. |
| Master-in-Chambers | Feb. 8, May 18, Aug. 17, Oct. 26 | 25 00 per week. |
| ..... | May 12 | 125 00 per month. |
| Ontario Railway and Municipal Board | Feb. 16, May 9 | 200 00 per month. |
| ..... | Feb. 20, May 12 | 125 00 per month. |
| Ontario Provincial Police Force | Feb. 21, May 22 | 75 00 per month. |
| ..... | Mar. 4, Sept. 13 | 125 00 per month. |
| ..... | Mar. 4, Sept. 14 | 125 00 per month. |
| ..... | May 25 | 25 00 per week. |
| ..... | Apr. 27 | 10 50 per week. |
| ..... | Apr. 10, July 24, Oct. 23 | 125 00 per month. |
| ..... | Apr. 10, Sept. 13 | 125 00 per month. |
| Insurance | Apr. 29 | 200 00 per month. |
| ..... | Apr. 29, Aug. 5 | 125 00 per month. |
| Inspector of Division Courts | May 19 | 75 00 per month. |
| Crown Attorney for the County of York and City of Toronto | Sept. 5 | 80 00 per month. |
| ..... | Aug. 21 | 125 00 per month. |
| ..... | Aug. 21 | 125 00 per month. |
| ..... | Aug. 21 | 125 00 per month. |
| ..... | Aug. 21 | 125 00 per month. |
| Ontario Provincial Police Force | Aug. 21 | 125 00 per month. |
| ..... | Sept. 13 | 125 00 per month. |
| Legislative Assembly | Oct. 18 | 50 00 per week. |
| ..... | Aug. 4 | 133 33 per month. |
| ..... | Aug. 3 | 125 00 per month. |

EDUCATION

| | | |
|---|---|---|
| ..... | Nov. 5, Feb. 10, May 9, Aug. 9 | $17 80 per week. |
| ..... | Nov. 8, Feb. 10, May 9, Aug. 9 | 4 50 per diem. |
| ..... | Dec. 7, July 11 | 200 00 per month. |
| ..... | Dec. 7, Sept. 19 | 200 00 per mouth. |
| ..... | Dec. 8, Mar. 6, June 1, Aug. 29 | 75 00 per month. |
| ..... | Dec. 8, Mar. 6, June 1, Aug. 29 | 75 00 per month. |
| ..... | Dec. 8, Mar. 7, June 1, Aug. 29 | 75 00 per month. |
| ..... | Dec. 8, Mar. 6, June 1, Aug. 29 | 75 00 per month. |
| ..... | Dec. 8, Mar. 6, June 1, Aug. 29 | 75 00 per month. |
| ..... | Dec. 8, Mar. 6, June 1, Aug. 29 | 75 00 per month. |
| ..... | Dec. 8, Mar. 7, June 1, Aug. 29 | 3 00 per diem. |
| ..... | Dec. 8, May 23 | 250 00 per month. |
| ..... | Dec. 12, Mar. 14, June 23, Sept. 12 | 4 50 per diem. |
| ..... | Dec. 12, Mar. 14, June 23, Sept. 12 | 100 00 per month. |
| Director of Professional Training | Jan. 9, Apr. 3, July 5, Oct. 3 | 15 00 per week. |
| ..... | Jan. 9, Apr. 3, July 5, Oct. 3 | 15 00 per week. |
| ..... | Jan. 9, Apr. 3, July 5, Oct. 3 | 3 25 per diem. |
| ..... | Jan. 11, Apr. 12, July 11, Oct. 3 | 3 00 per diem. |
| Normal School, Toronto | Jan. 11, Apr. 12 | 3 25 per diem. |
| ..... | Jan. 11, Apr. 12, July 12, Oct. 3 | 100 00 per month. |
| ..... | Jan. 11, Apr. 12, July 11, Oct. 3 | 3 50 per diem. |
| Normal School, Toronto | Jan. 17 | 3 50 per diem. |
| ..... | Jan. 18, Apr. 12, July 12, Oct. 3 | 4 50 per diem. |
| Northern Academy, Monteith | Mar. 20 | 100 00 per month. |
| ..... | Jan. 28, Apr. 26, July 27, Oct. 14 | 3 40 per diem. |
| Ontario Provincial Museum | Jan. 28, Apr. 26, July 27, Oct. 16 | 2 88 per diem. |
| Library | Jan. 28 | 3 75 per diem. |
| ..... | Jan. 28, Apr. 26, July 27, Oct. 16 | 16 00 per week. |
| ..... | Aug. 15 | 250 00 per month. |
| Office of Director of Rural School Organization | Sept. 8 | 75 00 per month. |
| ..... | Apr. 3, July 5, Oct. 3 | 15 50 per week. |
| Inspector of Elementary Agricultural Classes | Apr. 12, July 12, Oct. 3 | 3 50 per diem. |

DEPARTMENT OF

| Name. | Position. |
|---|---|
| Denison, Helen | Clerk Stenographer |
| Racine, Joseph | Janitor |
| Cockerline, Ernest W. | Clerk in connection with the apportionment of The Legislative Grants |
| Stringer, Walter | Watchman |
| Carruthers, Grace I. | Junior Clerk Stenographer |
| Hutchison, F. Lorne | Clerk in connection with the apportionment of The Legislative Grants |
| Coombs, Stephen A. | Labourer |
| Hames, Clarence F. W. | Clerk in connection with the apportionment of The Legislative Grants |
| Platt, Gladys E. | Junior Clerk |
| Lee, Margaret | School Nurse |
| Gray, Dr. Elizabeth R. | Medical Inspection Officer |
| Misner, Annie E. | School Nurse |
| Johnson, Bertha E. | School Nurse |
| Willoughby, Cassie | School Nurse |
| Hunt, Ella D. | School Nurse |
| Bateson, Nora | Junior Library Assistant |

DEPARTMENT OF

| | |
|---|---|
| McCartney, W. H. | Junior Clerk |
| Cerswell, Christeen S. | Junior Clerk |
| Bradley, Irene H. | Junior Clerk Stenographer |
| Archer, Madge | Filing Clerk |
| Caldwell, Wesley S. | Overseer |
| Penman, Patience E. | Junior Clerk Stenographer |

DEPARTMENT OF

| | |
|---|---|
| Percival, Ella E. | Junior Clerk |
| Buchanan, Ida M. | Clerk Stenographer |
| Weiss, Cecil G. | To assist in the Special Advertising Campaign |
| Prain, Joseph R. | Inspector of Factories |
| Preston, Mrs. B. G. | Investigator |
| Brodeur, Mrs. H. C. | Investigator |
| Brock, Thomas W. | Employment Scout |
| Butchart, Lynn W. | Messenger |
| Doak, Kathleen E. | Junior Clerk |
| Storey, Fannie McD. | Junior Clerk |
| Selkirk, Walter A. | Clerk |
| Buckler, Anneta M. | Junior Clerk Stenographer |
| Bell, James C. | Clerk |
| Steward, Clara L. | Investigator |
| Duff, F. Lilian | Junior Clerk Typist |
| Willison, Elsie M. | Investigator |
| Higgins, Geraldyne A. | Junior Clerk Typist |
| Kennedy, Mary J. D. | Investigator |
| Robertson, William | Junior Clerk |
| Standrick, Albert G. | Clerk Bookkeeper |
| Shelton, Hector C. | Clerk |
| Craib, Isobel M. | Junior Clerk Stenographer |
| McIntaggart, John | Clerk Typist |
| Sawyer, Clair C. | Clerk |
| Wilson, Vera | Junior Clerk Stenographer |

EDUCATION—(*Continued*)

| Branch or Office. | Dates of Renewal. | Salary Under Last Certificate. |
|---|---|---|
| ..... | Aug. 15, Oct. 14 | $18 75 per week. |
| English French Training School, Sturgeon Falls | Apr. 26, Oct. 16 | 100 00 per month. |
| ..... | Sept. 5 | 5 00 per diem. |
| Normal School, Toronto | July 27, Oct. 16 | 100 00 per month. |
| Normal School, Hamilton | July 27 | 65 00 per month. |
| ..... | Sept. 14 | 4 00 per diem. |
| Normal School, Toronto | Aug. 17 | 100 00 per month. |
| ..... | Sept. 14 | 4 00 per diem. |
| Legislative Library | Oct. 3 | 16 50 per week. |
| ..... | Sept. 18 | 125 00 per month. |
| ..... | Sept. 18 | 7 50 per diem. |
| ..... | Sept. 18 | 125 00 per month. |
| ..... | Sept. 18 | 125 00 per month. |
| ..... | Sept. 18 | 125 00 per month. |
| ..... | Sept. 18 | 125 00 per month. |
| Legislative Library | Oct. 24 | 83 33 per month. |

GAME AND FISHERIES

| | | |
|---|---|---|
| ..... | Nov. 23, Feb. 27, May 23, Aug. 29 | $3 25 per diem. |
| ..... | Dec. 17 | 16 50 per week. |
| ..... | Dec. 22, Mar. 27, May 19 | 16 00 per week. |
| ..... | Apr. 24 | 16 50 per week. |
| ..... | Sept. 11 | 91 66 per month. |
| ..... | Oct. 25 | 17 00 per week. |

LABOUR

| | | |
|---|---|---|
| Ontario Government Public Employment Bureau, Toronto | Jan. 26, July 26 | $90 00 per month. |
| Minimum Wage Board | Nov. 24, Feb. 28 | 75 00 per month. |
| ..... | Feb. 25 | 150 00 per month. |
| Factory Inspection | May 31 | 158 33 per month. |
| Mothers' Allowances Commission | Dec. 2 | 125 00 per month. |
| Mothers' Allowances Commission | Dec. 2 | 125 00 per month. |
| Ontario Government Public Employment Bureau, Toronto | Dec. 6, June 1, Sept. 20 | 141 66 per month. |
| Minimum Wage Board | Dec. 19, Dec. 30 | 4 50 per diem. |
| Ontario Government Public Employment Bureau, Toronto | Dec. 17 | 16 50 per week. |
| Ontario Government Public Employment Bureau, Toronto | Dec. 17 | 90 00 per month. |
| Ontario Government Public Employment Bureau, Hamilton | Dec. 22 | 27 00 per week. |
| Factory Inspection | Dec. 29, July 3 | 16 50 per week. |
| ..... | Jan. 14 | 100 00 per month. |
| Mothers' Allowances Commission | Jan. 18, Apr. 20 | 125 00 per month. |
| Mothers' Allowances Commission | Jan. 18, Apr. 22, Aug. 3 | 16 00 per week. |
| Mothers' Allowances Commission | Jan. 18, Apr. 19, Aug. 3 | 125 00 per month. |
| Stationary and Hoisting Engineers | Jan. 19, July 26 | 16 00 per week. |
| Mothers' Allowances Commission | Jan. 19, Apr. 20 | 125 00 per month. |
| Stationary and Hoisting Engineers | Apr. 24, July 3, Sept. 26, Oct. 23 | 100 00 per month. |
| ..... | Feb. 10 | 4 00 per diem. |
| Ontario Government Public Employment Bureau, Toronto | Jan. 31, Aug. 5 | 125 00 per month. |
| Factory Inspection | Feb. 7 | 17 00 per week. |
| Mothers' Allowances Commission | Feb. 10, Mar. 17, June 23, Sept. 20 | 75 00 per month. |
| Ontario Government Public Employment Bureau, Toronto | May 2, Oct. 21 | 100 00 per month. |
| ..... | May 30 | 15 00 per week. |

DEPARTMENT OF

| Name. | Position. |
|---|---|
| Varley, James H. | Junior Clerk |
| McCabe, Peter John | Clerk |
| Wallace, Samuel A. | Superintendent |
| McKay, Edith M. | Junior Clerk Stenographer |
| Taylor, Henry O. | Clerk |
| Murphy, Delbert | Clerk |
| MacMillan, Marguerite | Telephone Operator |
| Butt, Frank C. | Clerk |
| Hamilton, Nellie | Inspectress |
| Dodd, Nellie | Clerk Stenographer |
| Lambert, Dorothy Eva | Junior Clerk Stenographer |
| McNiven, Errol Lloyd | Clerk Typist |
| Brock, William Russell | Clerk Stenographer |
| Kay, Marion E. | Junior Clerk Stenographer |
| Shorey, Bertha A. | Clerk Stenographer |

PROVINCIAL

| | |
|---|---|
| Coverley, John R. | Junior Laboratory Assistant |
| Bavington, Edward I. | Chauffeur and Mechanic |
| Franklin, R. G. | Junior Laboratory Attendant |
| Jose, Gertrude M. | Clerk Stenographer |
| Nash, Ruth | Junior Laboratory Attendant |
| Fields, Mrs. M. | Junior Laboratory Attendant |
| Whitworth, Leonie I. | Nurse |
| Chew, Mrs. Alice Mary | Junior Laboratory Attendant |
| Sharpe, Dr. Noble C. | Special Investigator in connection with Occupational Diseases |
| Brannen, Gertrude L. | Junior Clerk Stenographer |
| Pereira, Elsie M. | Junior Laboratory Attendant |
| Green, Walter E. | Assistant Chemist |
| Butterworth, Edmund | Laboratory Assistant |
| Burn, G. A. H. | Assistant Engineer |
| Johnston, E. Wilmot | Assistant Engineer |
| Morrison, John G. | Laboratory Assistant |
| Detweiler, Dr. H. K. | Laboratory Assistant |
| Ball, Oliver V. | Assistant Engineer |
| Madole, Maysie H. | Clerk Stenographer |
| Ashcroft, Cyril C. | Assistant Engineer |
| Gibbs, James W. S. | Assistant Engineer |
| Spence, Frank S. | Assistant Chemist |
| Downey, Frank P. | Assistant Engineer |
| Whittaker, Stanley | Junior Laboratory Assistant |
| James, Leela M. | Clerk Stenographer |
| Adams, John Sewell | Junior Laboratory Attendant |
| Gray, Frank M. | Assistant Chemist |
| Bassingthwaighte, Miss M. F. | Junior Clerk Stenographer |
| Brown, Harold D. | Assistant Biologist |
| Veitch, Reba | Nurse |
| Campbell, Douglas G. | Assistant |
| McEwen, Florence Isabel | Nurse |

LABOUR—(*Continued*)

| Branch or Office. | Dates of Renewal. | Salary Under Last Certificate. |
|---|---|---|
| Ontario Government Public Employment Bureau, Toronto | Apr. 8, July 11 | $80 00 per month. |
| Ontario Government Public Employment Bureau, Hamilton | May 22 | 25 00 per week. |
| Ontario Government Public Employment Bureau, St. Catharines | Mar. 9, June 23 | 125 00 per month. |
| Ontario Government Public Employment Bureau, London | Apr. 12, Oct. 19 | 15 00 per week. |
| Ontario Government Public Employment Bureau, Toronto | Apr. 18, Oct. 11 | 100 00 per month. |
| Ontario Government Public Employment Bureau, Toronto | Apr. 18, Oct. 11 | 100 00 per month. |
| Ontario Government Public Employment Bureau, Toronto | Apr. 18 | 16 50 per week. |
| Boiler Inspection | Apr. 18, Oct. 11 | 100 00 per month. |
| Factory Inspection | Apr. 20 | 25 00 per week. |
| Minimum Wage Board | May 1, July 26, Oct. 5 | 18 00 per week. |
| Stationary and Hoisting Engineers | Sept. 21 | 70 00 per month. |
| Ontario Government Public Employment Bureau, Toronto | Sept. 20 | 75 00 per month. |
| Ontario Government Public Employment Bureau, Toronto | Sept. 28 | 90 00 per month. |
| | Sept. 26 | 15 00 per week. |
| Mothers' Allowances Commission | Sept. 13 | 18 00 per week. |

BOARD OF HEALTH

| | | |
|---|---|---|
| Laboratory, Peterborough | Mar. 11, Sept. 5 | $75 00 per month. |
| | Dec. 2, May 30 | 25 00 per week. |
| Laboratory, Owen Sound | Mar. 11 | 75 00 per month. |
| | Mar. 21, Sept. 16 | 75 00 per month. |
| Laboratory, Toronto | Dec. 30, June 23 | 14 00 per week. |
| Laboratory, Toronto | Jan. 14, July 10 | 15 00 per week. |
| Division of Maternal and Child Welfare and Public Health Nursing | Jan. 14 | 125 00 per month. |
| Laboratory, Toronto | Jan. 21, July 20 | 16 50 per week. |
| Division of Industrial Hygiene | Jan. 31, May 30 | 208 33 per month. |
| Laboratory, Sault Ste. Marie | Oct. 11 | 15 00 per week. |
| Laboratory, Toronto | May 30 | 16 00 per week. |
| Division of Industrial Hygiene | Mar. 17, May 17 | 125 00 per month. |
| | Mar. 16, Aug. 15 | 3 50 per diem. |
| Experimental Station | Mar. 23, Oct. 17 | 5 00 per diem. |
| Experimental Station | Mar. 23, Oct. 17 | 5 00 per diem. |
| Laboratory, Toronto | Mar. 23, May 18 | 5 00 per diem. |
| Laboratory, Toronto | Mar. 23, Sept. 5 | 5 00 per diem. |
| Experimental Station | Mar. 23, Oct. 17 | 5 00 per diem. |
| Division of Sanitary Engineering | Apr 18, June 1, Sept. 16, Oct. 13 | 75 00 per month. |
| Experimental Station | July 10 | 4 50 per diem. |
| Experimental Station | July 10 | 4 50 per diem. |
| Experimental Station | July 10 | 4 50 per diem. |
| Experimental Station | July 10 | 5 00 per diem. |
| Laboratory, Fort William | Aug. 12 | 60 00 per month. |
| Laboratory, Toronto | May 17 | 75 00 per month. |
| Laboratory, Owen Sound | Aug. 12 | 75 00 per month. |
| Experimental Station | Aug. 12, Oct. 24 | 4 50 per diem. |
| Laboratory, Sault Ste. Marie | May 30 | 60 00 per month. |
| Experimental Station | Sept. 16 | 5 00 per diem. |
| Division of Maternal and Child Welfare and Public Health Nursing | Aug. 25 | 125 00 per month. |
| Experimental Station | Aug. 15 | 4 50 per diem. |
| Division of Maternal and Child Welfare and Public Health Nursing | Oct. 27 | 125 00 per month. |

DEPARTMENT OF

| Name. | Position. |
|---|---|
| McKyes, Anne S. | Clerk Stenographer |
| Griffiths, Florence L. | Clerk Stenographer |
| Sutherland, Mary I. | Clerk Stenographer |
| Brownjohn, Minnie E. | Junior Clerk |
| Axford, William T. | Junior Clerk |
| Johnson, Charles C. | Clerk |
| Millar, J. W. | Investigator in connection with Provincial Parks |
| Ashley, Richard B. | Vault Caretaker |
| Jack, Florence M. | Junior Clerk Stenographer |
| McEwen, Peter | Forester |
| Richardson, Arthur H. | Forester |
| Johnston, Reginald N. | Forester |
| Linton, George M. | Forester |
| Dallyn, Gordon M. | Forester |
| Wallace, Winifred M. | Junior Clerk Stenographer |
| Newell, Martin | Park Ranger |
| White, George H. | Clerk |
| Duval, Charles A. | Assistant General Superintendent of Fire Ranging |
| Black, Robert N. | Clerk |
| Quigley, Edward F. | Office Boy |
| Standrick, Albert G. | Junior Clerk |
| Moore, Jessie | Junior Clerk Stenographer |
| Clark, Kitty E. | Clerk Stenographer |
| Folkes, Alfred | Junior Clerk |
| O'Brien, Mary H. | Clerk Stenographer |
| Kelly, G. B. | Clerk |
| Crampton, Wilfred E. | Junior Clerk |
| Rogers, George W. | Junior Clerk |
| Bryce, Jenny J. | Clerk Stenographer |
| Cooper, Edward W. | Clerk Typist |
| McRae, Benson A. | Park Ranger |
| Pepler, Alice V. | Junior Clerk Stenographer |

DEPARTMENT

| | |
|---|---|
| Stuart, William | Office Boy |
| Stanhope, Florence H. | Clerk Stenographer |
| Kehoe, Ina C. | Junior Clerk Typist |
| Lindsay, Alice | Clerk Stenographer |
| Stanhope, Florence H. | Clerk Stenographer |
| Stewart, Robert | Office Boy |
| Stewart, Neil G. | Draughtsman |
| Malone, James P. | Clerk |
| Andrews, A. E. | Watchman |
| Mondoux, F. | Assayer |
| Goodwin, Dr. W. L. | Mineralogist |
| Cole, A. A. | Manager |
| Dickson, G. H. | Superintendent |
| Douglas, James | Assistant Draughtsman |
| Moffatt, Alice M. | Filing Clerk |
| Labelle, Joseph Z. | Millman |
| Prescott, Samuel G. | Sampler |
| Brusseau, Wilfred | Millman |
| Graham, Janet | Clerk Stenographer |

DEPARTMENT OF THE

| | |
|---|---|
| Routcliffe, George | Messenger |
| Edmunds, Irene | Clerk Stenographer |
| Wickware, Ora G. | Junior Clerk Stenographer |
| Bellinger, Theodore | Resident Clerk of Works |

## LANDS AND FORESTS

| Branch or Office. | Dates of Renewal. | Salary Under Last Certificate. |
|---|---|---|
| Forestry | Nov. 8 | $75 00 per month. |
| Lands | Nov. 8, Jan. 7, Mar. 6, June 1, Sept. 11 | 75 00 per month. |
| Lands | Nov. 8, Jan. 7, Mar. 6, June 1, Sept. 11 | 75 00 per month. |
| Accounts | Nov. 17 | 15 00 per week. |
| Colonization Roads | Nov. 17, May 9 | 15 00 per week. |
| Accounts | Nov. 17, Feb. 18, May 9, July 10 | 100 00 per month. |
| ..... | Nov. 17, May 18 | 6 00 per diem. |
| Lands | Dec. 5, Feb. 1, Mar. 31, June 30 Sept. 29 | 3 50 per diem. |
| Settlers' Loan Commissioner's | Mar. 20, June 23, Sept. 8 | 16 00 per week. |
| Forestry | Dec. 12 | 200 00 per month. |
| Forestry | Dec. 12 | 200 00 per month. |
| Forestry | Dec. 12 | 200 00 per month. |
| Forestry | Dec. 12, Jan. 7, Apr. 12, July 3, Oct. 12 | 150 00 per month. |
| Forestry | Dec. 12 | 200 00 per month. |
| Colonization Roads | Dec. 17, June 23 | 17 00 per week. |
| Algonquin Provincial Park | Dec. 29, June 26 | 80 00 per month. |
| Accounts | Mar. 29, May 3 | 100 00 per month. |
| ..... | Jan. 3, Apr. 12, June 1 | 208 33 per month. |
| Records | Jan. 3, June 26, Sept. 28 | 3 00 per diem. |
| ..... | Feb. 2, Mar. 30, May 29 | 13 50 per week. |
| Northern Development | Apr. 20 | 3 50 per diem. |
| Colonization Roads | Mar. 17, Sept. 19 | 17 00 per week. |
| Accounts | Apr. 25 | 75 00 per month. |
| ..... | May 1 | 3 50 per diem. |
| Forestry | Aug. 11 | 75 00 per month. |
| Accounts | Aug. 21 | 100 00 per month. |
| Forestry | Aug. 28 | 3 50 per diem. |
| Forestry | Aug. 28 | 3 50 per diem. |
| Forestry | Oct. 14 | 18 00 per week. |
| Forestry | Oct. 30 | 18 00 per week. |
| Quetico Provincial Park | Sept. 6 | 75 00 per month. |
| ..... | Oct. 5 | 17 00 per week. |

## OF MINES

| | | |
|---|---|---|
| ..... | Nov. 3, Feb. 8, May 3, Aug. 1 | $2 25 per diem. |
| Natural Gas Commissioner's | Nov. 3 | 75 00 per month. |
| ..... | Nov. 8, Dec. 3, Jan. 4, Apr. 4, June 1, Aug. 8, Oct. 6 | 15 00 per week. |
| Natural Gas Commissioner's | Dec. 1, Feb. 28, May 29 | 75 00 per month. |
| Deputy Minister's | Dec. 1, Dec. 23 | 75 00 per month. |
| Provincial Assay | Dec. 3, Mar. 8, June 1, Sept. 5 | 14 00 per week. |
| Natural Gas Commissioner's | Dec. 29, Apr. 4 | 150 00 per month. |
| ..... | Jan. 4, Apr. 6, May 29 | 100 00 per month. |
| Temiskaming Testing Laboratories | Jan. 9, May 8, July 21, Oct. 20 | 4 25 per diem. |
| Temiskaming Testing Laboratories | Jan. 9, May 8, July 21, Oct. 19 | 160 00 per month. |
| ..... | Jan. 9, Apr. 4 | 200 00 per month. |
| Temiskaming Testing Laboratories | Jan. 9, May 8, July 21, Oct. 19 | 50 00 per month. |
| Temiskaming Testing Laboratories | Jan. 12, May 8, July 21, Oct. 19 | 225 00 per month. |
| ..... | Apr. 13, July 13, Oct. 13 | 4 00 per diem. |
| ..... | May 5 | 16 00 per week. |
| Temiskaming Testing Laboratories | May 15, July 21, Oct. 20 | 4 50 per diem. |
| Temiskaming Testing Laboratories | May 15, July 21, Oct. 19 | 130 00 per month. |
| Temiskaming Testing Laboratories | May 15, July 21, Oct. 20 | 4 25 per diem. |
| London, Ontario | Aug. 3, Oct. 26 | 85 00 per month. |

## PROVINCIAL SECRETARY

| | | |
|---|---|---|
| Registrar General | Feb. 16, May 27, Aug. 31 | $3 50 per diem. |
| Assistant Provincial Secretary | Nov. 17, May 19 | 18 00 per week. |
| Parole Commissioner's | Nov. 28 | 16 00 per week. |
| Ontario Brick and Tile Plant, Mimico | Dec. 8, Feb. 1, May 2, July 24. | 133 33 per month |

DEPARTMENT OF THE

| Name. | Position. |
|---|---|
| Baxter, Edward | Guard |
| Conron, George | Guard |
| Rooney, Ethel M. | Junior Clerk Stenographer |
| Russell. George R. | Junior Clerk |
| Robertson, John | Junior Clerk |
| Macabe, Kathleen M. | Junior Clerk |
| Farringer, Elsie M. | Clerk Stenographer |
| Barker, Gladys E. | Junior Clerk Stenographer |
| Young, Donald B. | Office Boy |
| Curry, Issac W. | Junior Clerk |
| Murray, Edward | Office Boy |
| McFarland, Gladys E. | Junior Clerk Typist |
| Arthurs, William | Junior Clerk |
| Poole, Alma F. | Junior Clerk Typist |
| Becker, Alyda | Junior Clerk Stenographer |
| Butterfield, Percy F | Surveyor |
| Sharp, John P. | Clerk |
| Lee, Margaret V. | Junior Clerk Stenographer |
| MacRobie, Alan C. | Clerk Stenographer |
| Towers, Kathleen | Clerk Stenographer |
| Drummond, Marion C. | Clerk Stenographer |
| Sneddon, Anne R. | Clerk Stenographer |
| Noble, Nora Victoria | Junior Clerk |
| Topping, Nathaniel | Junior Clerk Typist |
| Hughes, William J. | Office Boy |
| Vance, Samuel J. | Junior Draughtsman |
| Harrison, Elsie | Clerk Stenographer |
| Bray, Irene H. | Clerk Stenographer |
| Watherston, William D. | Clerk |
| McCaffrey, Ernest | Office Boy |
| Whitehead, Addie M. | Clerk Stenographer |
| Dodd, Nellie | Clerk Stenographer |

DEPARTMENT OF

| | |
|---|---|
| Shortt, Geraldyne G. | Junior Clerk Stenographer |
| Tyrrell, Stanley K. | Office Boy |
| Murphy, Agnes H. | Junior Clerk Stenographer |
| Toon, Edna N. | Junior Clerk Typist |
| Smith, Iva G. | Junior Clerk Stenographer |
| Simon, Alta I. | Junior Clerk Stenographer |
| Pearce, Ethel M. | Junior Clerk Typist |
| McCormack, William | Assistant Multigraph Operator |
| Spence, Duncan S. | Junior Draughtsman |
| Brown, George | Clerk Bookkeeper |
| Hawes, Joseph H. | District Inspecting Engineer of County Roads |
| Nicholls, Mrs. Helen | Junior Clerk |
| Anderson, William A. | Clerk Bookkeeper |
| Annis, Louie W. | Junior Clerk Stenographer |
| Morley, Emily C. | Clerk Stenographer |
| Tatton, James S. | Clerk |
| Johnston, Agnes S. | Junior Clerk Stenographer |
| Elrick, Jessie W. | Junior Clerk Typist |
| Camacho, Gladys | Junior Clerk Typist |
| Griffin, Pauline M. | Junior Clerk Stenographer |
| Woods, M. H. | Clerk |
| Jackson, William L. | Junior Clerk |
| Wilson, Ethel Victoria | Junior Clerk Typist |
| Scott, Alva C. | Traffic Officer |
| MacVicar, John | Assistant County Road Inspecting Engineer |
| Neilson, Mrs. Beatrice | Filing Clerk |
| Kitson, William | Assistant to the Testing Engineer |
| Irwin, Hyndman | District County Road Engineer |
| Jenner, Edward E. | Motor Cycle Constable |
| Arnold, William | Clerk |

PROVINCIAL SECRETARY—(*Continued*)

| Branch or Office. | Dates of Renewal. | Salary Under Last Certificate. |
|---|---|---|
| Industrial Farm, Burwash | Dec. 8 | $1,100 00 per annum. |
| Industrial Farm, Burwash | Dec. 8 | 1,100 00 per annum. |
| Assistant Provincial Secretary | Dec. 14 | 15 00 per week. |
| Assistant Provincial Secretary | Dec. 22, Mar. 23, June 23, Sept. 25 | 21 00 per week. |
| Deputy Registrar | Dec. 21, Mar. 23, June 23, Sept. 25 | 80 00 per month. |
| Neglected and Dependent Children | Mar. 3, June 1, Sept. 8 | 16 00 per week. |
| Inspection Public Institutions | Jan. 4 | 70 00 per month. |
| Parole Officer's | Jan. 4, Mar. 23 | 17 00 per week. |
| Assistant Provincial Secretary | Jan. 9 | 12 00 per week. |
| Registrar General | Mar. 6, June 1, Sept. 5 | 20 00 per week. |
| Registrar General | Mar. 6, June 1, Sept. 5 | 10 50 per week. |
| Registrar General | Mar. 29, July 7, Sept. 29 | 16 00 per week. |
| Registrar General | Jan. 14, Apr. 20, July 31, Oct. 24 | 3 50 per diem. |
| Registrar General | Jan. 3, Mar. 29, July 7, Sept. 29. | 16 00 per week. |
| Housing | Jan. 18, July 22, Oct. 18 | 15 00 per week. |
| Architect | Jan. 27 | 125 00 per month. |
| Housing | Jan. 31, Aug. 2, Oct. 18 | 28 00 per week. |
| Neglected and Dependent Children | May 3, Aug. 4 | 16 00 per week. |
| Assistant Provincial Secretary | May 22 | 17 00 per week. |
| Inspection Public Institutions | Mar. 6, Sept. 8 | 18 00 per week. |
| Neglected and Dependent Children | June 1 | 18 00 per week. |
| Neglected and Dependent Children | June 1 | 18 00 per week. |
| Inspection Public Institutions | Sept. 20 | 16 00 per week. |
| Inspection Public Institutions | Apr. 11, Oct. 17 | 15 00 per week. |
| Architect | Apr. 11 | 10 50 per week. |
| Inspection Public Institutions | Apr. 27, July 31, Sept. 20 | 18 00 per week. |
| Inspection Public Institutions | July 24 | 75 00 per month. |
| Inspection Public Institutions | Apr. 29 | 75 00 per month. |
| Inspection Public Institutions | Apr. 29, July 24 | 100 00 per month. |
| Assistant Provincial Secretary | Sept. 25 | 10 00 per week. |
| Neglected and Dependent Children | Oct. 4 | 18 00 per week. |
| Neglected and Dependent Children | Oct. 24 | 18 00 per week. |

PUBLIC HIGHWAYS

| | | |
|---|---|---|
| | Nov. 1, May 20, July 24 | $16 00 per week. |
| | Nov. 1, May 20, July 26 | 12 00 per week. |
| | Nov. 1, May 20, July 24 | 16 00 per week. |
| | Nov. 1, May 20, July 24 | 16 00 per week. |
| | Nov. 11, May 20, July 24 | 16 00 per week. |
| | Nov. 11, May 20, July 24 | 16 00 per week. |
| | Nov. 11, May 20 | 15 00 per week. |
| | Nov. 11, May 20, July 24 | 12 00 per week. |
| | Nov. 11, May 20, July 24 | 25 00 per week. |
| | Nov. 11, May 20, July 24 | 100 00 per month. |
| | Nov. 11, May 22, July 24 | 200 00 per month. |
| Motor Vehicles | Nov. 11, May 20, July 20 | 16 00 per week. |
| | Nov. 11, May 19 | 100 00 per month. |
| | Nov. 11, May 20, July 24 | 16 00 per week. |
| | Nov. 11, May 20, July 24 | 17 00 per week. |
| Motor Vehicles | Feb. 9, Aug. 8 | 100 00 per month. |
| | Feb. 9 | 16 00 per week. |
| Motor Vehicles | Mar. 3, June 1 | 16 00 per week. |
| Motor Vehicles | Mar. 3, June 1, Aug. 19 | 16 00 per week. |
| | Dec. 13, June 23, Aug. 31 | 15 00 per week. |
| | Feb. 4, Aug. 3, Oct. 6 | 125 00 per month. |
| | Dec. 20, Apr. 8, Oct. 9 | 18 00 per week. |
| Motor Vehicles | Apr. 10, July 12 | 16 00 per week. |
| | Jan. 13, July 12, Aug. 11 | 150 00 per month. |
| | Jan. 13, June 23 | 200 00 per month. |
| | Apr. 10, Oct. 9 | 16 00 per week. |
| | Jan. 14, June 28 | 150 00 per month. |
| | Jan. 14, June 28 | 200 00 per month. |
| | Jan. 14, July 20 | 6 00 per diem. |
| Motor Vehicles | Jan. 17, Mar. 3, May 10, Oct. 20 | 100 00 per month. |

DEPARTMENT OF

| Name. | Position. |
|---|---|
| Thresher, Rosemary | Junior Clerk Typist |
| Suter, Florence E. | Junior Clerk Typist |
| Fleischauer, Clara S. | Junior Clerk Typist |
| Madden, Irene E. | Junior Clerk Typist |
| Crabtree, Henry S. | Draughtsman |
| Eadie, Louis F. | Surveyor |
| Gorman, Cecil A. | Office Boy |
| MacInnes, John MacK. | District Inspecting Engineer of County Roads |
| Spencer, Ivan R. | Motor Cycle Constable |
| Green Marjorie E. | Junior Clerk Stenographer |
| Waller, Eddie | Multigraph Operator |
| Helston, Reginald C. | Office Boy |
| Crumpton, Millicent | Junior Clerk Stenographer |
| Tinney, Sybil I. | Junior Clerk Typist |
| Boyce, Norah I. | Junior Clerk Typist |
| Lumsden, Hugh A. | District County Road Engineer |
| Oram, Florence M. L. | Filing Clerk |
| Dalgleish, Viola M. | Filing Clerk |
| Griffiths, Nellie | Filing Clerk |
| Woolcock, Harold | Clerk |
| Raymore, W. Gerald | Landscape Draughtsman |
| Gamble, Arthur J. | Special Officer |
| Parker, Mrs. Winnifred G. | Junior Clerk Typist |
| Foster, Roland | Draughtsman |
| Paterson, Catherine | Junior Clerk Typist |
| Code, Richard S. | Surveyor |
| Boisseau, Audrey M. | Junior Clerk Stenographer |
| Hamilton, James | Office Boy |
| Rapson, Nellie | Filing Clerk |
| Coomber, William | Junior Clerk |
| Garling, Charles I. H. | Clerk Bookkeeper |
| Higgins, Peter M. | Clerk |
| Ramsay, D. Gordon | Clerk |
| Ayearst, Florence M. | Junior Clerk Typist |
| Hill, John F. | Junior Draughtsman |
| Kroeger, Frank | Draughtsman |
| Hewitt, Constance | Junior Clerk Typist |
| Hoover, Clayton | Office Boy |
| Wells, E. Joan | Filing Clerk |
| Spafford, Marion | Junior Clerk Typist |
| Ware, Cyril C. | Junior Clerk |
| Fuller, Glen Minto | Motor Constable |
| North, Charles F. D. | Motor Constable |
| Kay, John | Motor Constable |
| Forster, Grace E. | Junior Clerk Typist |
| Rochemont, Anna V. | Clerk Stenographer |
| Weatherall, Charles | Motor Constable |
| Ransom, Henry R. | Motor Constable |
| Wiggins, Sydney H. | Motor Constable |
| Eldridge, Evelyn M. | Filing Clerk |
| McCoy, Clara C. | Junior Clerk Typist |
| Bradley, Irene H. | Junior Clerk Stenographer |
| MacGowan, Dorothy | Junior Clerk Stenographer |
| Chambers, Dora | Junior Clerk |
| Smith, John | Clerk |
| MacNab, Allan G. | Office Boy |

DEPARTMENT OF

| | |
|---|---|
| Hackett, Wilfred B. | Architectural Draughtsman |
| Ross, Margaret D. | Clerk Stenographer |
| Crowson, Lillian | Telephone Operator |
| Whitaker, Marie | Telephone Operator |
| Best, James H. | Cleaner and Helper |
| Meagher, Edward L. | Junior Clerk Stenographer |
| Gillespie, James | Fireman |

PUBLIC HIGHWAYS—(*Continued*)

| Branch or Office. | Dates of Renewal. | Salary Under Last Certificate. |
|---|---|---|
| Motor Vehicles | Apr. 10 | $16 00 per week. |
| Motor Vehicles | Apr. 10, July 12 | 16 00 per week. |
| Motor Vehicles | May 12, Oct. 20 | 15 00 per week. |
| Motor Vehicles | Jan. 30, May 12, Oct. 20 | 15 00 per week. |
| | May 12 | 125 00 per month. |
| | Feb. 2, Aug. 3 | 175 00 per month. |
| | Feb. 4, Aug. 3 | 11 00 per week. |
| | Feb. 4, June 28 | 200 00 per month. |
| | Feb. 4, Aug. 3 | 6 00 per diem. |
| | May 12 | 16 00 per week. |
| | May 12 | 12 00 per week. |
| | May 12 | 10 50 per week. |
| | Apr. 10, Sept. 25 | 16 00 per week. |
| | Feb. 23, Aug. 10 | 15 00 per week. |
| | Feb. 23, Aug. 10 | 16 00 per week. |
| | Feb. 23, Aug. 10 | 200 00 per month. |
| Motor Vehicles | Apr. 18, June 28 | 15 00 per week. |
| Motor Vehicles | Apr. 18 | 15 00 per week. |
| Motor Vehicles | Apr. 18, June 28 | 15 00 per week. |
| | Mar. 16, June 23, Aug. 31 | 25 00 per week. |
| | Mar. 16, June 23, Aug. 31 | 18 00 per week. |
| | Sept. 5 | 133 33 per month. |
| Motor Vehicles | Mar. 28, May 20 | 16 00 per week. |
| | Apr. 8, Oct. 9 | 125 00 per month. |
| | Apr. 8, Sept. 25 | 16 00 per week. |
| | Apr. 8, Sept. 25 | 8 00 per diem. |
| | Apr. 10, Oct. 9 | 16 50 per week. |
| | Apr. 11, Sept. 25 | 10 50 per week. |
| | Apr. 12, July 12 | 15 00 per week. |
| | Apr. 18, July 20, Oct. 9 | 16 00 per week. |
| | Apr. 18, July 20, Aug. 10, Oct. 9 | 25 00 per week. |
| | Apr. 20, Oct. 9 | 125 00 per month. |
| | Apr. 20, Oct. 9 | 125 00 per month. |
| | Apr. 29, Oct. 9 | 16 00 per week. |
| | Apr. 29, Oct. 9 | 25 00 per week. |
| | Apr. 29 | 133 33 per month. |
| | Apr. 29, Oct. 9 | 15 00 per week. |
| | Apr. 29, July 24 | 12 00 per week. |
| | Aug. 3 | 16 00 per week. |
| Motor Vehicles | Aug. 8 | 15 00 per week. |
| Motor Vehicles | Aug. 10 | 3 50 per diem. |
| | May 29 | 6 00 per diem. |
| | May 29 | 6 00 per diem. |
| | May 30 | 6 00 per diem. |
| | June 28 | 16 00 per week. |
| Solicitor's | Aug. 19 | 75 00 per month. |
| | June 23 | 6 00 per diem. |
| | June 23, Oct. 11 | 6 00 per diem. |
| | June 23 | 6 00 per diem. |
| Motor Vehicles | Sept. 5 | 15 00 per week. |
| | Sept. 5 | 16 00 per week. |
| | Sept. 5 | 16 00 per week. |
| | Oct. 9 | 16 00 per week. |
| | Oct. 9 | 16 00 per week. |
| | Oct. 9 | 100 00 per month. |
| | Oct. 19 | 10 50 per week. |

PUBLIC WORKS

| | | |
|---|---|---|
| | Nov. 5, May 9, Aug. 29 | $ 40 00 per week. |
| | Mar. 8, June 23, Sept. 18 | 75 00 per month. |
| Spadina House | Dec. 10 | 5 00 per diem. |
| Government Building, 46 Richmond St. W. | Dec. 10, June 1 | 17 00 per week. |
| Osgoode Hall | Mar. 21, June 23, Sept. 18 | 100 00 per month. |
| | Mar. 21 | 15 00 per week. |
| Parliament and Departmental Buildings Staff | Jan. 10 | 3 50 per diem. |

DEPARTMENT OF

| Name. | Position. |
|---|---|
| Sheridan, William J. | Fireman |
| Cope, Francis | Fireman |
| Owen, Frank I. M. | Senior Architectural Draughtsman |
| Hunter, Clarisse M. | Telephone Operator |
| Wright, Robert S. | Junior Draughtsman |
| Grant, Andrew | Architectural Draughtsman |
| Hodges, Claude V. | Draughtsman |
| Butterfield, Percy F. | Surveyor in connection with Construction Work |
| Bitton, Albert | Elevator Attendant |
| Love, Christopher | Clerk of Works in charge of Construction Work |
| Medley, Charles B. | Clerk of Works in charge of Construction Work |
| Day, Jesse S. | Messenger |
| Kennedy, Annie Mae | Junior Clerk S enographer |

DEPARTMENT OF

| | |
|---|---|
| McVittie, Charles | Clerk |
| Cook, John William | Clerk |
| Welbourne, Ruby | Clerk Stenographer |
| O'Hara, William A. | Amusement Tax Inspector |
| Dunn, F. Pauline | Clerk Stenographer |
| Macdonald, J. Fraser | Clerk |
| Robinson, Mrs. L. M. | Junior Clerk |
| Leat, Arthur H. | Junior Clerk |
| Terhune, Albert R. | Clerk |
| Stevenson, Reginald G. | Clerk |
| Milne, Grace D. | Junior Clerk Stenographer |
| Barrons, Elmer | Office Boy |
| Tidy, Evelyn M. | Clerk Stenographer |
| Macdonald, John A. | Clerk |
| Silverthorne, James M. | Junior Clerk |
| Thomson, Andrew W. | Clerk |
| Danby, Edward J. | Office Boy |
| Hagarty, Helen M. | Junior Clerk Stenographer |
| Puncheon, Ralph | Amusement Tax Inspector |
| Shriner, Willard | Junior Clerk |
| Nevin, William A. | Amusement Tax Inspector |
| Austin, Harry L. | Clerk |
| Ballantyne, Thomas L. | Junior Clerk |
| Bowden, Gordon G. | Clerk |
| Sheridan, Edward J. | Amusement Tax Inspector |
| Reaume, Kathlyn | Clerk Stenographer |
| Jewell, Ross Teaton | Office Boy |
| Brown, Blanche | Junior Clerk Stenographer |
| Hill, Arthur | Amusement Tax Inspector |
| Rowe, H. Frank | Office Boy |
| Norris, Joseph | Operator of Moving Picture Machine |
| Turner, Martin | Office Boy |
| Sharp, James | Office Boy |
| McKay, William R. B. | Amusement Tax Inspector |
| Cook, John William | Amusement Tax Inspector |
| Prior, John Patrick | Office Boy |
| Harstone, Jean E. | Clerk in connection with the publication of The Public Service Bulletin |

PUBLIC WORKS.—(*Continued*)

| Branch or Office. | Dates of Renewal. | Salary Under Last Certificate. |
|---|---|---|
| Parliament and Departmental Buildings Staff | Jan. 10 | $90 00 per month. |
| Parliament and Departmental Buildings Staff | Jan. 10 | 90 00 per month. |
| ..... | Jan. 10, July 10 | 40 00 per week. |
| ..... | Jan. 10, July 10 | 16 50 per week. |
| Architect's | Jan. 10 | 3 50 per diem. |
| Architect's | Jan. 10, July 10 | 5 75 per diem. |
| Architect's | Jan. 30 | 175 00 per month. |
| Ontario Hospital, Whitby | Feb. 17, May 19, Aug. 21 | 125 00 per month. |
| Osgoode Hall | June 1, Aug. 28 | 100 00 per month. |
| Ontario School for the Deaf | Mar. 13 | 8 00 per diem. |
| Ontario Agricultural College | Mar. 13 | 8 00 per diem. |
| Parliament and Departmental Buildings Staff | Apr. 5, Oct. 4 | 100 00 per month. |
| Ontario Hospital, Whitby | Sept. 18 | 13 00 per week. |

THE TREASURER

| | | |
|---|---|---|
| Succession Duty | Nov. 2, Jan. 4, Feb. 27, Apr. 27, June 30, Aug. 30, Oct. 27 | $5 00 per diem. |
| Amusement Tax | Nov. 2 | 100 00 per month. |
| Fire Marshal's | Dec. 7, May 31, Aug. 31, Sept. 29 | 75 00 per month. |
| Amusement Tax | Dec. 9, Jan. 7, Apr. 1, July 5, Sept. 29 | 25 00 per week. |
| King's Printer's | Nov. 14, Feb. 8, May 3, Aug. 2 | 75 00 per month. |
| ..... | Jan. 14 | 100 00 per month. |
| Law Stamp Distributor's | Nov. 17, Feb. 1, Mar. 1, Sept. 6 | 9 00 per week |
| Board of Censors of Moving Pictures | Nov. 17, May 11, Aug 14 | 13 50 per week. |
| Director of Amusement Branches | Nov. 17, May 11, Aug. 9 | 100 00 per month. |
| Director of Amusement Branches | Nov. 17, May 11, Aug. 9 | 100 00 per month. |
| King's Printer's | Nov. 17, Feb. 17, May 23 | 15 00 per week. |
| Board of Censors of Moving Pictures | Nov. 17, Feb. 17, May 11, Aug. 14 | 12 00 per week. |
| ..... | Dec. 8, Mar, 20, June 23, Sept. 13 | 75 00 per month. |
| Archives | Dec. 8, Feb. 1, Feb. 27 | 4 00 per month. |
| Archives | Dec. 8, June 23, Sept. 7 | 2 50 per diem. |
| Amusement Tax | Dec. 13, March 17, June 23, Sept. 7 | 100 00 per month. |
| Succession Duty | Dec. 13, June 23 | 12 00 per week. |
| ..... | Mar. 14, June 1, Sept. 5 | 15 00 per week. |
| Amusement Tax | Dec. 17, Mar. 22, June 23, Sept. 14 | 25 00 per week. |
| King's Printer's | Dec. 17, Mar. 22, June 23, Sept. 14 | 18 00 per week. |
| Amusement Tax | Dec. 17, Mar. 22, June 23, Sept. 14 | 25 00 per week. |
| Treasury | Dec. 21, Mar. 30, June 23, Sept. 21 | 100 00 per month. |
| ..... | Mar. 17 | 15 00 per week. |
| Treasury | Jan. 4, Apr. 5, June 30, Sept. 27 | 100 00 per month. |
| Amusement Tax | Jan. 4, Apr. 1, July 5, Sept. 25 | 25 00 per week. |
| Amusement Tax | Mar. 17, June 23, Sept. 14 | 75 00 per month. |
| Amusement Tax | Apr. 4, July 5, Sept. 27 | 10 50 per week. |
| Inspection of Theatres | Jan. 4, Apr. 4, July 5, Sept. 29 | 16 00 per week. |
| Amusement Tax | Jan. 4, Apr. 1, July 5, Sept. 25 | 25 00 per week. |
| ..... | Jan. 7, Apr. 12, July 7, Oct. 5 | 11 50 per week. |
| Motion Picture Bureau | Jan. 9, Apr. 11, July 14, Oct. 11 | 30 00 per week. |
| ..... | Jan. 9, Apr. 18, July 8, Oct. 11 | 10 50 per week. |
| Director of Amusement Branches | Apr. 4, July 5, Sept. 27 | 10 50 per week. |
| Amusement Tax | Jan. 9, Apr. 11, July 5, Oct. 5 | 25 00 per week. |
| Amusement Tax | Jan. 3, Apr. 1, July 5, Sept. 25 | 100 00 per month. |
| Post Office | Apr. 22 | 10 50 per week. |
| King's Printer's | May 1, July 29, Oct. 24 | 125 00 per month. |

DEPARTMENT OF

| Name. | Position. |
|---|---|
| Williams, Marguerite E. | Junior Clerk Stenographer |
| Kilpatrick, Edith | Clerk Stenographer |
| Anderson, Mrs. Lila G. | Clerk Stenographer |
| Bennett, Alfred Leo | Junior Clerk |
| O'Beirne, Fred H. C. | Clerk |
| Duke, Kathleen | Clerk Stenographer |
| Billinghurst, Muriel J. | Clerk Typist |
| Perry, Elizabeth | Junior Clerk |
| Lamb, Catherine T. | Junior Clerk Stenographer |
| Murray, Thomas M. | Amusement Tax Inspector |
| Jones, William J. | Amusement Tax Inspector |
| Clark, Kitty E. | Clerk Stenographer |
| McKay, William | Amusement Tax Inspector |
| Noble, Edward R. | Amusement Tax Inspector |
| Smith, Henry E. K. | Amusement Tax Inspector |
| Young, Donald Bruce | Junior Postal Clerk |
| Homuth, Ruth Isabel | Junior Clerk Typist |
| Cornnell, John F. | Junior Clerk |

AUDIT

| | |
|---|---|
| Springsteen, Stanley L. | Junior Clerk |
| Madden, Irene E. | Junior Clerk Typist |
| Train, William A. | Clerk |
| Kelly, G. B. | Clerk |
| Jones, William J. | Clerk |
| Webber, Mina C. | Clerk Stenographer |
| Reid, Escott M. | Junior Clerk |
| Crampton, Wilfred E. | Clerk |

THE TREASURER—(*Continued*)

| Branch or Office. | Dates of Renewal. | Salary Under Last Certificate. |
|---|---|---|
| Fire Marshal's | Apr. 26, Aug. 12, Oct. 19 | $15 00 per week. |
| Succession Duty | Feb. 1, July 29 | 75 00 per month. |
| ..... | Feb. 1, July 29, Oct. 26 | 75 00 per month. |
| ..... | Feb. 3, July 29, Oct. 26 | 75 00 per month. |
| ..... | May 3, July 29, Oct. 26 | 100 00 per month. |
| ..... | May 3, Aug. 10 | 18 00 per week. |
| Fire Marshal's | May 23, Aug. 31, Sept. 27 | 75 00 per month. |
| Law Stamp Distributor's | Mar. 1, Sept. 6 | 16 00 per week. |
| Amusement Tax | Apr. 4, Apr. 29, Aug. 3, Oct. 23 | 15 00 per week. |
| Amusement Tax | Aug. 3, Oct. 23 | 25 00 per week. |
| Amusement Tax | May 19, July 5 | 25 00 per week. |
| Sub-Treasury, Toronto | May 11, July 22 | 75 00 per month. |
| Amusement Tax | July 18, Oct. 19 | 25 00 per week. |
| Amusement Tax | July 19, Oct. 19 | 25 00 per week. |
| Amusement Tax | July 18, Oct. 11 | 25 00 per week. |
| Post Office | Sept. 14 | 13 50 per week. |
| King's Printer's | Sept. 14 | 16 00 per week. |
| King's Printer's | July 18, Sept. 24, Oct. 23 | 18 00 per week. |

OFFICE

| | | |
|---|---|---|
| ..... | Dec. 8, Jan 18 | $ 3 50 per diem. |
| ..... | Jan. 7 | 15 00 per week. |
| ..... | Nov. 19, Feb. 17, May 23, Aug. 23 | 100 00 per month. |
| ..... | Dec. 8, Feb. 2 | 100 00 per month. |
| ..... | Dec. 8, Feb. 8 | 100 00 per month. |
| ..... | Jan. 4, Apr. 4 | 75 00 per month. |
| ..... | Mar. 8 | 15 00 per week. |
| ..... | Oct. 3 | 100 00 per month. |

# Second Annual Report

OF THE

# Mothers' Allowances Commission

FOR THE YEAR

## 1921-1922

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO
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1923

PRODUCED BY
The
United Press
LIMITED
TORONTO
CANADA

To His Honour Henry Cockshutt,
*Lieutenant-Governor of the Province of Ontario.*

May it Please Your Honour:

I have the pleasure to present herewith the Second Annual Report of the Mothers' Allowances Commission for the year 1921-1922.

Respectfully submitted,

W. R. Rollo,
*Minister of Labour.*

SECOND ANNUAL REPORT

OF THE

# Mothers' Allowances Commission

## For the Year 1921-1922

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COPY OF ORDER-IN-COUNCIL.

GEORGE THE FIFTH, by the Grace of God, of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, King, Defender of the Faith, Emperor of India.

To the Reverend Peter Bryce, and Minnie Singer, Married Woman, both of the City of Toronto, in the County of York and Province of Ontario; Elizabeth Shortt,of the City of Ottawa, in the County of Carleton, and Province of Ontario, Married Woman; Arthur James Reynolds, Dairy Producer of Hampton, in the County of Durham, and Province of Ontario, and Major Thomas Joseph Murphy, Barrister-at-Law, of the City of London, in the County of Middlesex, and Province of Ontario.

Greetings:

Whereas in and by section 4 of The Mothers' Allowances Act it is among other things enacted as follows:

1. For the purposes of the said Act there shall be established a Commission composed of five persons, two of whom shall be women, appointed by the Lieutenant-Governor in Council, and the Commission shall be a body corporate under the name of "The Mothers' Allowances Commission."

2. The Lieutenant-Governor in Council shall annually appoint one of the members of the Commission to be chairman and another to be vice-chairman of the Commission.

3. The members of the Commission shall be appointed in the first instance for one, two, three, four and five years respectively and every member subsequently appointed shall be appointed for a term of five years.

And Whereas Our Lieutenant-Governor in Council of our Province of Ontario deems it expedient that such Commission shall be appointed;

Now Therefore Know Ye that, by and with the advice of Our Executive Council of Our Province of Ontario and under the Authority of the hereinbefore in part recited Statute and of any other power or authority in Us vested in this behalf We Do Hereby Establish a Commission under the name of "The Mothers' Allowances Commission" and We Do Hereby Appoint you, the said Peter Bryce, Minnie Singer, Elizabeth Shortt, Arthur James Reynolds and Thomas Joseph Murphy to be the first members of the said Commission;

And We Do Hereby Appoint You the said Peter Bryce to be chairman of the said Commission and you the said Elizabeth Shortt to be vice-chairman of the said Commission to hold office for a term of one year from the twelfth day of August, A.D. 1920;

The said Peter Bryce shall hold office for a term of five years, the said Minnie Singer shall hold office for a term of four years, the said Elizabeth Shortt shall hold office for a term of three years, the said Arthur James Reynolds shall hold office for a term of two years and the said Thomas Joseph Murphy shall hold office for a term of one year;

IN TESTIMONY WHEREOF We have caused these Our Letters to be made Patent and the Great Seal of Our Province of Ontario to be hereunto affixed.

*Witness:* *His Honour* Lionel Herbert Clarke,
*Lieutenant-Governor of Our Province of Ontario.*

At Our Government House in Our City of Toronto in Our said Province this twelfth day of August in the year of Our Lord one thousand nine hundred and twenty and in the eleventh year of Our Reign.

(*Signed*) H. C. Nixon,
*Provincial Secretary.*

*By Command.*

By Orders-in-Council:

Reverend Peter Bryce was re-appointed Chairman for one year dating from August 10th, 1921, and for one year dating from August 10th, 1922.

Mrs. Elizabeth Shortt, M.D., was re-appointed Vice-Chairman for one year dating from August 10th, 1921, and for one year dating from August 10th, 1922.

Major Thomas J. Murphy, K.C., was re-appointed a member of the Commission for a term of five years dating from August 10th, 1921.

Mr. A. J. Reynolds was re-appointed a member of the Commission for a erm of five years, dating from August 10th, 1922.

HONOURABLE W. R. ROLLO,
*Minister of Labour, Parliament Buildings, Toronto.*

SIR:

I have the honour to submit for your approval the second annual report of The Mothers' Allowances Commission, for the fiscal year, 1921-1922.

I have the honour to be, Sir,

Your obedient servant,

PETER BRYCE,
*Chairman.*

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## FOREWORD.

The first annual report of the Mothers' Allowances Commission presented last year gave a summary of the organization of the Commission, and a statement outlining the policy and regulations governing the administration of the Mothers' Allowances Act.

The second annual report now submitted shows considerable development in the work of the Commission. The number of beneficiaries has grown from 2,660 in October, 1921, to 3,559 in October, 1922. In the homes of the beneficiaries there are 10,922 children under sixteen years of age. In one home there are eleven children under sixteen years and in two homes there are ten children under sixteen.

The amended Act of 1921 extended the scope of the Commission's power to serve the children of the Province. Under the foster-mother clause, sixty-six foster-mothers have been appointed as beneficiaries on behalf of 208 children. By this means the families have been kept together. Four families are being assisted by the reciprocal clause which has been adopted by Saskatchewan. Thirty families with one child under sixteen years are being helped by the clause which permits the granting of an allowance to the mother with one child under sixteen years of age and an incapacitated husband, or with one child under sixteen years of age and an incapacitated child over sixteen years. Under section 2, clause 2, of the amended Act, applying to the wives of men who have not been heard of or from, for at least five years, there are 112 beneficiaries with 372 children. Thirty-two applications presenting special circumstances and not strictly eligible, have under authority of section 5, clause 3a, been recommended for an allowance to the Lieutenant-Governor in Council.

The Local Boards, ninety-six in number, and serving gratuitously, have rendered magnificent service throughout the year. Many members of the Boards, to attend the meetings, have to travel long distances, involving frequently absence for a day from business or home. The secretaries of the Boards spend many hours in correspondence. The Boards are most helpful in many ways to the widows within their districts. The entire cost to the Province in the operations of the ninety-six Local Boards for last year was $2,621.62, an average of $27.30 for each Board. This sum includes travelling expenses, stationery supplies, postage, etc.

The Chairman or Vice-Chairman has met in conference, during the fiscal year, the following Local Boards: Counties—Peterborough, Simcoe, Ontario, Lincoln, Brant, Elgin, Lambton, Carleton, Russell, York, Waterloo, Renfrew, Perth, Norfolk, Wellington, Huron, Prescott, Lanark, Stormont, Frontenac, Leeds. Towns and Cities—Woodstock, Fort William, Port Arthur, Sault Ste. Marie, St. Catharines, Ingersoll, Brantford, Sarnia, St. Thomas, North Bay, Smith's Falls, Stratford, Welland, Kingston, Brockville. Districts—Sudbury, Kenora, Keewatin, Algoma, Parry Sound East and Muskoka.

The Municipalities have all co-operated in paying promptly their fifty per cent. share of the cost of the allowances. Our relationships with the Municipalities have been uniformly cordial.

All beneficiaries in centres of population, 10,000 and over, are now granted allowances on the basis of the city rate, which is $40 monthly for two children, increasing $5 monthly for each additional child under sixteen years of age. An intermediate rate, $5 per month less than the city rate has been established for

beneficiaries resident in centres of population from five to ten thousand. The county rate is paid to all other beneficiaries. The county rate of allowance is $30 monthly for two children, with an additional $5 monthly for each child under sixteen years of age.

Tuberculosis continues to reveal itself as a source of serious economic waste. Approximately 10.22 per cent. of the total budget for Mothers' Allowances in the calendar year 1922 was incurred because of tuberculosis.

Continuous appeals to the Commission for help, show that family desertion is a social problem of real magnitude. For instance, it is estimated that one family in ten needing assistance in Toronto is a deserted family.

Family desertion is now an extraditable offence between the United States and Canada. This is one step in the solution of the problem, but greater facilities must be provided for bringing back the deserting father. This in most cases must be done at public expense. When brought back he should be compelled to work at remunerative employment in prison or out of prison and his wages should be applied to the support of his family. This problem will not easily be solved, but it cannot longer be ignored as the social consequences are too serious.

The Commission is indebted to the Provincial Officer of Health, The Official Guardian, The Public Trustee, and the Workmen's Compensation Board for unfailing courtesy and co-operation. The Superintendent of the Orillia Hospital for the Care of the Feeble-Minded has generously co-operated with us in providing necessary care for feeble-minded children discovered in the homes of our beneficiaries. The Rotary and Kiwanis Clubs in various parts of the Province have, in various ways, helped the fatherless boys in our homes.

The Hamilton Kiwanis Club has, at the present time, thirty-six fatherless boys under their guidance and each one has been allotted a Kiwanis Daddy. They have a medical examination board in the Club, which meets every month and the boys are examined and a record taken of any physical or mental defects. The Kiwanis Daddy and the boy's mother are both notified of any defects and proper measures are taken to see that the defects are remedied in as far as it is possible.

The boy is given a full membership in the Y.M.C.A. and equipped with a regular gymnasium outfit.

The boy is also enrolled at the Public Library, without any expense, and the Kiwanis Daddy supervises the choosing of literature that would be in line with the boy's inclinations as far as possible.

To promote the spirit of thrift, a bank account is opened for the boy, in the joint name of the boy and the Kiwanis Daddy, and he is started off at $1.00 at a branch where the manager is a member of the Club.

The boys are supposed to visit the Kiwanis Daddy at his office and at his home at least once every two weeks, and the Kiwanis Daddy, in his turn, is also supposed to visit the boy in his home and offer suggestions as to the improvement of conditions, and in a general way give the home the advantage of home life in better conditions.

The Toronto Kiwanis Club is now undertaking practically the same work among the fatherless boys.

It is gratifying to report that the vast majority of our beneficiaries are proving themselves to be good mothers, and worthy of the trust reposed in them. A comparatively small number, approximately four per cent., create perplexing situations for the supervisors and the Commission. They need constant supervision. Everything possible is done to bring about better conditions in these

homes, but without success in some cases. During the fiscal year about one per cent. of the allowances had to be cancelled because the mother had shown herself to be "not a fit and proper person" to continue as a beneficiary under the Act.

The report of the Chief Investigator indicates the social value of the Mothers' Allowances Act. Eleven thousand children are being given an opportunity for health, education, home life and happiness that without the Act would for them have been impossible.

The administration costs have been reduced to 5.42% during the year. It is probable the administration costs for the year 1922-1923 will be only slightly over 4%. In this cost is included the remarkably effective public service rendered by the seventeen Investigators. These Investigators visit the most remote parts of the Province, places not visited by any other social service worker. They not only do splendid work in the rehabilitation of the homes of the beneficiaries under the Mothers' Allowances Act, but they are also frequently called upon to assist in dealing with social needs in other directions.

The Commission has not found it necessary to meet as frequently as in the first year of operation, the number of meetings having been reduced by thirty-eight.

Signed on behalf of the Commission.

PETER BRYCE, *Chairman.*

---

1ST NOVEMBER, 1921, TO 31ST OCTOBER, 1922.

Monthly sessions of the Commission were held as follows:

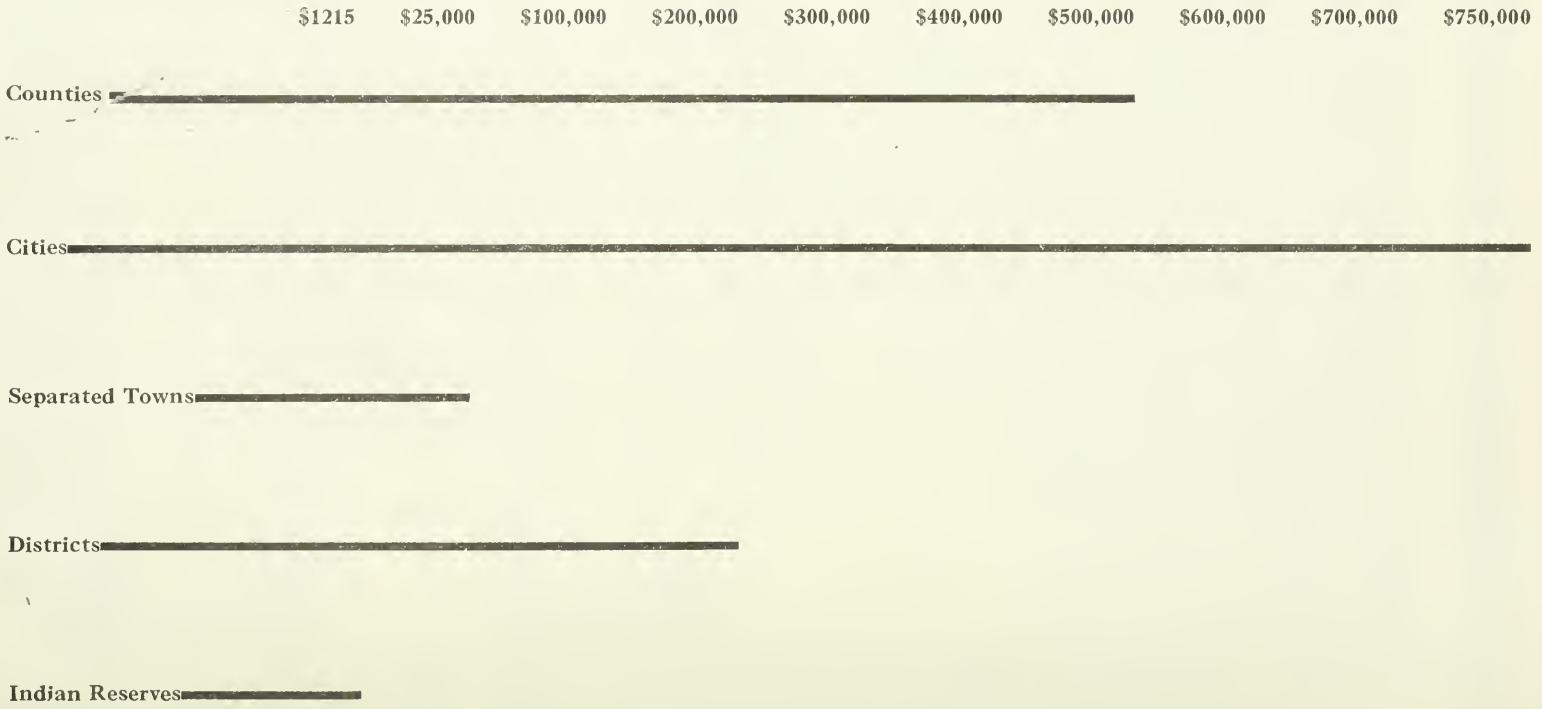
| | | |
|---|---|---|
| November | 14 | days |
| December | 10 | " |
| January | 14 | " |
| February | 13 | " |
| March | 10 | " |
| April | 10 | " |
| May | 13 | " |
| June | 12 | " |
| July | 6 | " |
| August | 12 | " |
| September | 16 | " |
| October | 13 | " |
| Total | 143 | " |

PAYMENT TO BENEFICIARIES.

| | Number | Amount | Average |
|---|---|---|---|
| November | 2835 | $100,635 | $35.50 |
| December | 2882 | 102,550 | 35.58 |
| January | 2971 | 105,650 | 35.56 |
| February | 3067 | 108,750 | 35.45 |
| March | 3162 | 112,387 | 35.54 |
| April | 3250 | 115,502 | 35.54 |
| May | 3364 | 119,344 | 35.48 |
| June | 3418 | 121,137 | 35.45 |
| July | 3440 | 121,749 | 35.39 |
| August | 3490 | 123,631 | 35.42 |
| September | 3507 | 124,424 | 35.47 |
| October | 3559 | 126,379 | 35.50 |
| Total | | $1,382,138 | |

## DIAGRAM

Proportion of Allowances paid in Counties, Cities, Separated Towns, and Judicial Districts and Indian Reserves



SUMMARY OF ALLOWANCES PAID FOR FISCAL YEAR—NOVEMBER 1ST, 1921, TO OCTOBER 31ST, 1922.

| No. of Beneficiaries | Location | Total Amount Disbursed | Adjustments (Residence Clause) | | Cancelled Cheques Credit | Net Amount | Amount Chargeable to Municipalities | Outstanding Balance Oct. 31st, 1921 | Total Amount due by Municipalities | Amount Received from Municipalities | Amount Outstanding Oct. 31st, 1922 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Debits | Credits | | | | | | | |
| | COUNTIES | $ | $ | $ | $ | $ | $ c. | $ c. | $ c. | $ c. | $ c. |
| 24 | Brant | 7,967 | ..... | 250 | ..... | 7,717 | 3,858.50 | 2,235.50 | 6,094.00 | 5,360.50 | 733.50 |
| 42 | Bruce | 14,364 | 270 | 385 | ..... | 14,249 | 7,124.50 | 452.50 | 7,577.00 | 6,926.00 | 651.00 |
| 36 | Carleton | 12,487 | 30 | 72 | 35 | 12,410 | 6,205.00 | 881.00 | 7,086.00 | 6,523.00 | 563.00 |
| 7 | Dufferin | 1,914 | 150 | ..... | ..... | 2,064 | 1,032.00 | 568.00 | 1,600.00 | 1,120.00 | 480.00 |
| 42 | Stormont | 13,363 | ..... | 369 | ..... | 12,994 | | | | | |
| 10 | Dundas | 3,710 | ..... | ..... | ..... | 3,710 | 10,972.00 | 2,867.50 | 13,839.50 | 8,779.50 | 5,060.00 |
| 15 | Glengarry | 5,275 | ..... | ..... | 35 | 5,240 | | | | | |
| 39 | North'land | 13,985 | 30 | 60 | ..... | 13,955 | | | | | |
| 22 | Durham | 8,645 | ..... | ..... | ..... | 8,645 | 11,300.00 | 779.00 | 12,079.00 | 11,083.00 | 996.00 |
| 28 | Elgin | 9,216 | ..... | ..... | ..... | 9,216 | 4,608.00 | 561.00 | 5,169.00 | 4,761.50 | 407.50 |
| 44 | Essex | 15,666 | ..... | 315 | ..... | 15,351 | 7,675.50 | 461.50 | 8,137.00 | 7,418.00 | 719.00 |
| 26 | Frontenac | 9,051 | ..... | 410 | ..... | 8,641 | 4,320.50 | 352.50 | 4,673.00 | 4,271.50 | 401.50 |
| 43 | Grey | 15,591 | 100 | 60 | ..... | 15,631 | 7,815.50 | 524.00 | 8,339.50 | 6,933.50 | 1,406.00 |
| 19 | Leeds | 7,685 | ..... | 40 | 30 | 7,615 | | | | | |
| 12 | Grenville | 4,115 | ..... | 30 | ..... | 4,085 | 5,850.00 | 425.00 | 6,275.00 | 5,780.00 | 495.00 |
| 36 | Hastings | 10,619 | 155 | 130 | 30 | 10,614 | 5,307.00 | 341.00 | 5,648.00 | 2,266.00 | 3,382.00 |
| 12 | Haldimand | 5,030 | ..... | ..... | 30 | 5,000 | 2,500.00 | 600.00 | 3,100.00 | 2,920.00 | 180.00 |
| 7 | Haliburton | 1,960 | ..... | ..... | ..... | 1,960 | 980.00 | 62.50 | 1,042.50 | 832.50 | 210.00 |
| 30 | Halton | 10,642 | ..... | 195 | 35 | 10,412 | 5,206.00 | 700.00 | 5,906.00 | 5,433.50 | 472.50 |
| 39 | Huron | 12,389 | 85 | 275 | 75 | 12,124 | 6,062.00 | 367.50 | 6,429.50 | 5,900.00 | 529.50 |
| 37 | Kent | 12,498 | 70 | 90 | 95 | 12,383 | 6,191.50 | 656.50 | 6,848.00 | 6,343.50 | 504.50 |
| 31 | Lanark | 10,535 | ..... | 105 | 10 | 10,420 | 5,210.00 | 395.00 | 5,605.00 | 5,105.00 | 500.00 |
| 23 | Lambton | 6,990 | ..... | ..... | ..... | 6,990 | 3,495.00 | 290.00 | 3,785.00 | 3,435.00 | 350.00 |
| 15 | Lenn. and Add. | 5,345 | ..... | ..... | ..... | 5,345 | 2,672.50 | 168.50 | 2,841.00 | 2,623.50 | 217.50 |
| 21 | Lincoln | 7,290 | 505 | ..... | 20 | 7,775 | 3,887.50 | 267.50 | 4,155.00 | 3,827.50 | 327.50 |
| 26 | Middlesex | 8,615 | 280 | ..... | ..... | 8,895 | 4,447.50 | 265.00 | 4,712.50 | 4,297.50 | 415.00 |
| 32 | Norfolk | 11,814 | ..... | 170 | 70 | 11,574 | 5,787.00 | 343.50 | 6,130.50 | 5,649.50 | 481.00 |
| 43 | Ontario | 13,460 | 175 | 203 | 70 | 13,362 | 6,681.00 | 1,679.00 | 8,360.00 | 7,707.50 | 652.50 |
| 23 | Oxford | 8,651 | 90 | 125 | 40 | 8,576 | 4,288.00 | 246.00 | 4,534.00 | 4,157.50 | 376.50 |
| 25 | Peel | 9,424 | 45 | ..... | 15 | 9,454 | 4,727.00 | 342.00 | 5,069.00 | 4,670.50 | 398.50 |
| 15 | Perth | 6,038 | ..... | 120 | ..... | 5,918 | 2,959.00 | 344.50 | 3,303.50 | 3,061.00 | 242.50 |
| 15 | Prince Edward | 5,250 | ..... | 70 | 60 | 5,120 | 2,560.00 | 192.50 | 2,752.50 | 2,542.50 | 210.00 |
| 39 | Prescott | 12,070 | ..... | ..... | 35 | 12,035 | | | | | |
| 43 | Russell | 14,134 | ..... | 110 | 125 | 13,899 | 12,967.00 | 1,599.65 | 14,566.65 | 12,054.65 | 2,512.00 |

SUMMARY OF ALLOWANCES PAID FOR FISCAL YEAR—NOVEMBER 1st, 1921, to OCTOBER 31st, 1922.—*Continued.*

| No. of Beneficiaries | Location | Total Amount Disbursed | Adjustments (Residence Clause) | | Cancelled Cheques Credit | Net Amount | Amount Chargeable to Municipalities | Outstanding Balance Oct. 31st, 1921 | Total Amount due by Municipalities | Amount Received from Municipalities | Amount Outstanding Oct. 31st, 1922 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Debits | Credits | | | | | | | |
| | Counties | $ | $ | $ | $ | $ | $ c. | $ c. | $ c. | $ c. | $ c. |
| 23 | Peterborough | 8,820 | 355 | 240 | 85 | 8,850 | 4,425.00 | 220.00 | 4,645.00 | 4,284.00 | 361.00 |
| 77 | Renfrew | 26,577 | ..... | ..... | 80 | 26,497 | 13,248.50 | 838.00 | 14,086.50 | 12,878.50 | 1,208.00 |
| 123 | Simcoe | 41,698 | 445 | 1,246 | 125 | 40,772 | 20,386.00 | 7,828.00 | 28,214.00 | 26,332.00 | 1,882.00 |
| 31 | Victoria | 11,885 | 33 | 150 | 75 | 11,693 | 5,846.50 | 396.50 | 6,243.00 | 5,798.00 | 445.00 |
| 42 | Waterloo | 14,791 | 475 | 210 | ..... | 15,056 | 7,528.00 | 1,096.50 | 8,624.50 | 7,315.50 | 1,309.00 |
| 33 | Welland | 10,312 | 40 | 80 | ..... | 10,272 | 5,136.00 | 314.00 | 5,450.00 | 4,930.00 | 520.00 |
| 30 | Wellington | 9,993 | 195 | 150 | 30 | 10,008 | 5,004.00 | 316.00 | 5,320.00 | 4,400.50 | 919.50 |
| 23 | Wentworth | 8,355 | 30 | 155 | ..... | 8,230 | 4,115.00 | 300.00 | 4,415.00 | 4,075.00 | 340.00 |
| 144 | York | 48,916 | 1,345 | 2,535 | 65 | 47,661 | 23,830.50 | 1,398.50 | 25,229.00 | 22,982.00 | 2,247.00 |
| | Cities | | | | | | | | | | |
| 52 | Brantford | 22,057 | 275 | 285 | 60 | 21,987 | 10,993.50 | 851.50 | 11,845.00 | 10,882.00 | 963.00 |
| 19 | Belleville | 8,655 | ..... | ..... | 85 | 8,570 | 4,285.00 | 317.50 | 4,602.50 | 4,295.00 | 307.50 |
| 12 | Chatham | 4,485 | ..... | 70 | 25 | 4,390 | 2,195.00 | 512.50 | 2,707.50 | 2,510.00 | 197.50 |
| 26 | Fort William | 11,835 | ..... | ..... | 50 | 11,785 | 5,892.50 | 320.00 | 6,212.50 | 5,185.00 | 1,027.50 |
| 35 | Guelph | 15,423 | ..... | ..... | ..... | 15,423 | 7,711.50 | 1,144.52 | 8,856.02 | 8,165.02 | 691.00 |
| 27 | Galt | 12,105 | ..... | 40 | 45 | 12,020 | 6,010.00 | 459.00 | 6,469.00 | 5,951.50 | 517.50 |
| 136 | Hamilton | 59,723 | 145 | 355 | 306 | 59,207 | 29,603.50 | 4,287.50 | 33,891.00 | 31,366.00 | 2,525.00 |
| 32 | Kingston | 14,060 | 210 | 65 | 25 | 14,180 | 7,090.00 | 462.50 | 7,552.50 | 6,902.50 | 650.00 |
| 36 | Kitchener | 15,298 | ..... | 280 | ..... | 15,018 | 7,509.00 | 453.50 | 7,962.50 | 7,287.50 | 675.00 |
| 88 | London | 37,613 | 480 | 1,175 | 262 | 36,656 | 18,328.00 | 2,761.00 | 21,089.00 | 19,280.50 | 1,808.50 |
| 14 | Niagara Falls | 5,920 | ..... | 210 | ..... | 5,710 | 2,855.00 | 372.50 | 3,227.50 | 2,890.00 | 337.50 |
| 253 | Ottawa | 108,741 | 150 | 953 | 325 | 107,613 | 53,806.50 | 11,991.00 | 65,797.50 | 55,154.50 | 10,643.00 |
| 25 | Owen Sound | 12,986 | ..... | 240 | ..... | 12,746 | 6,373.00 | 454.00 | 6,827.00 | 6,325.50 | 501.50 |
| 47 | Peterborough | 20,149 | 240 | 355 | ..... | 20,034 | 10,017.00 | 2,153.50 | 12,170.50 | 11,276.00 | 894.50 |
| 27 | Port Arthur | 10,793 | 150 | 120 | 65 | 10,758 | 5,379.00 | 229.50 | 5,608.50 | 5,042.50 | 566.00 |
| 25 | St. Catharines | 10,532 | 40 | 565 | 45 | 9,962 | 4,981.00 | 616.00 | 5,597.00 | 5,084.00 | 513.00 |
| 19 | St. Thomas | 7,171 | ..... | 80 | 85 | 7,006 | 3,503.00 | 237.50 | 3,740.50 | 3,447.00 | 293.50 |
| 37 | Sault Ste Marie | 14,420 | 135 | 150 | 119 | 14,286 | 7,143.00 | 487.50 | 7,630.50 | 6,940.00 | 690.50 |
| 20 | Stratford | 8,168 | ..... | 100 | 40 | 8,028 | 4,014.00 | 334.50 | 4,348.50 | 4,035.00 | 313.50 |
| 16 | Sarnia | 6,528 | ..... | 305 | ..... | 6,223 | 3,111.50 | 174.50 | 3,286.00 | 2,994.00 | 292.00 |
| 687 | Toronto | 304,195 | 3,450 | 5,326 | 2,435 | 299,884 | 149,942.00 | 14,411.00 | 164,353.00 | 163,042.50 | 1,310.50 |
| 15 | Welland | 6,419 | ..... | ..... | 115 | 6,304 | 3,152.00 | 228.00 | 3,380.00 | 2,855.50 | 524.50 |
| 27 | Windsor | 10,620 | 165 | 565 | 140 | 10,080 | 5,040.00 | 600.00 | 5,640.00 | 5,237.00 | 403.00 |
| 12 | Woodstock | 6,067 | ..... | 100 | ..... | 5,967 | 2,983.50 | 233.50 | 3,217.00 | 2,959.50 | 257.50 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | TOWNS | | | | | | | | | | |
| 17 | Brockville | 7,183 | ..... | ..... | ..... | 7,183 | 3,591.50 | 267.50 | 3,859.00 | 3,542.50 | 316.50 |
| 9 | Ingersoll | 2,355 | ..... | 120 | ..... | 2,235 | 1,117.50 | 55.00 | 1,172.50 | 1,022.50 | 150.00 |
| 4 | Prescott | 1,260 | 30 | 175 | ..... | 1,115 | 557.50 | 45.00 | 602.50 | 535.00 | 67.50 |
| 10 | St. Marys | 3,205 | ..... | 420 | ..... | 2,785 | 1,392.50 | 80.00 | 1,472.50 | 1,340.00 | 132.50 |
| 15 | Smith's Falls | 4,677 | ..... | ..... | 90 | 4,587 | 2,293.50 | 327.50 | 2,621.00 | 2,407.00 | 214.00 |
| 6 | Trenton | 1,983 | 90 | ..... | ..... | 2,073 | 1,036.50 | 22.50 | 1,059.00 | 956.50 | 102.50 |
| 7 | Walkerville | 2,710 | ..... | ..... | ..... | 2,710 | 1,355.00 | 102.50 | 1,457.50 | 1,337.50 | 120.00 |
| | DISTRICTS | | | | | | | | | | |
| 36 | Algoma | 12,817 | ..... | ..... | 30 | 12,787 | 6,393.50 | 2,578.00 | 8,971.50 | ..... | 8,971.50 |
| 6 | Kenora | 2,715 | ..... | ..... | ..... | 2,715 | 1,357.50 | 480.00 | 1,837.50 | ..... | 1,837.50 |
| 15 | Manitoulin | 4,525 | ..... | ..... | ..... | 4,525 | 2,262.50 | 312.50 | 2,575.00 | ..... | 2,575.00 |
| 31 | Muskoka | 10,240 | 30 | 150 | ..... | 10,120 | 5,060.00 | 2,110.00 | 7,170.00 | ..... | 7,170.00 |
| 43 | Parry Sound | 16,964 | 165 | 185 | 90 | 16,854 | 8,427.00 | 4,896.50 | 13,323.50 | ..... | 13,323.50 |
| 5 | Rainy River | 2,396 | ..... | ..... | 40 | 2,356 | 1,178.00 | 157.50 | 1,335.50 | ..... | 1,335.50 |
| 62 | Sudbury | 22,400 | ..... | ..... | ..... | 22,400 | 11,200.00 | 4,002.50 | 15,202.50 | ..... | 15,202.50 |
| 79 | Temiskaming | 26,494 | ..... | ..... | 180 | 26,314 | 13,157.00 | 6,430.50 | 19,587.50 | ..... | 19,587.50 |
| 14 | Thunder Bay | 5,565 | ..... | ..... | 25 | 5,540 | 2,770.00 | 1,095.00 | 3,865.00 | ..... | 3,865.00 |
| 58 | Nipissing | 22,336 | ..... | ..... | 206 | 22,130 | 11,065.00 | 4,764.50 | 15,829.50 | ..... | 15,829.50 |
| | RESERVES | | | | | | | | | | |
| 8 | Indian Reserves | 1,215 | ..... | ..... | ..... | 1,215 | 607.50 | ..... | 607.50 | 492.50 | 115.00 |
| | Province | ..... | 10,146 | ..... | ..... | 10,146 | 5,073.00 | ..... | 5,073.00 | ..... | 5,073.00 |
| | Province (cancelled cheque) | ..... | 6,093 | ..... | ..... | 6,093 | 3,046.50 | ..... | 3,046.50 | ..... | 3,046.50 |
| 3559 | | 1,382,138 | 26,897 | 20,739 | 6,158 | 1,382,138 | 691,069.00 | 103,495.17 | 794,564.17 | 635,520.67 | 159,043.50 |

## ALLOWANCES.

The amount granted by the Legislature for the payment of allowances during the fiscal year—November 1st, 1921, to October 31st, 1922, was $1,400,000.

Of this amount $1,382,138 has been distributed throughout the Province as follows:

| | | |
|---|---|---|
| Counties | $497,135.00 | |
| Cities | 733,963.00 | |
| Separated Towns | 23,373.00 | |
| Indian Reserves | 1,215.00 | |
| Judicial Districts | 126,452.00 | $1,382,138 |
| Leaving an unexpended balance of $17,862. | | |
| 50% of the amount expended, or $691,069 is chargeable as under: | | |
| Counties | $246,209.00 | |
| Cities | 361,918.50 | |
| Separated Towns | 11,344.00 | |
| Department of Indian Affairs | 607.50 | $620,079 |
| *Province of Ontario:* | | |
| Judicial districts | $62,870.50 | |
| 50% of allowances granted, in organized municipalities where one year's continuous residence has not been established | 5,073.00 | |
| 50% of cheques returned to Treasury for cancellation, years 1920-1921, 1921-1922 | 3,046.50 | $70,990 |
| | | $691,069 |

The total sum collectible for the fiscal year ending October 31st, 1922, amounted to $794,564.17, as follows:

| | | | |
|---|---|---|---|
| Amount outstanding 31st October, 1921 | | $103,495.17 | |
| Amount collectible during fiscal year ending 31st October, 1922 | | 691,069.00 | $794,564.17 |
| Of this amount $635,520.67 has been received from Municipalities, leaving an outstanding balance at 31st October, 1922, amounting to | | 159,043.50 | |
| Chargeable to: | | | |
| Municipalities | $61,111.50 | | |
| Department of Indian Affairs | 115.00 | | |
| *Province:* | | | |
| Judicial districts, 1920-1921 | 26,827.00 | | |
| Judicial districts, 1921-1922 | 62,870.00 | | |
| On residence clause, liability assumed by Province until chargeable to a Municipality | 5,073.00 | | |
| Cancelled cheques | 3,046.50 | 159,043.50 | |

When a beneficiary has lived one or more continuous years in a municipality prior to making application, that municipality is chargeable with fifty per cent.

When a beneficiary moves from one municipality to another she continues to receive allowance, the municipality from which she moves paying one-half of the allowance for one year while the beneficiary is qualifying for the municipality to which she moves.

When an applicant who is otherwise eligible is not so qualified as to residence, *i.e.*, has not lived a continuous year prior to application in municipality of present residence, she shall not be eligible for the fifty per cent. of the allowance paid by the municipality until she has completed a year of residence therein.

In such cases the beneficiary will only be eligible for the Provincial half of the allowance until such year of residence is completed.

Exceptions: (1) The allowance to a beneficiary in a Judicial district is paid entirely by the Province.

(2) Fifty per cent. of allowances paid to Indian mothers living on Reserves is payable by the Federal Department of Indian Affairs.

## Revenue Statement.

During the fiscal year, 1st November, 1921, to 31st October, 1922, the sum of six hundred and thirty-two thousand, four hundred and eighty-six dollars and sixty-five cents ($632,486.65) was deposited with the Provincial Treasurer. This amount was received from:

| | | |
|---|---|---|
| Municipalities | $632,111.65 | |
| Refunds from Beneficiaries | 375.00 | $632,486.65 |

A sum of three thousand four hundred and nine dollars ($3,409) was received from municipalities after the closing of the books of the Provincial Treasurer for the period. This amount will be included in next year's receipts.

## ADMINISTRATION EXPENSES.

Fiscal Year—November 1st, 1921, to October 31st, 1922.

| | | |
|---|---|---|
| Amounted to | | $74,876.38 |
| Chargeable as under: | | |
| Head Office | $34,530.00 | |
| Investigation | 37,724.76 | |
| Local Boards | 2,621.62 | 74,876.38 |
| Amount of appropriation | | $92,865.00 |
| Amount expended | | 74,876.38 |
| Unexpended balance | | $17,988.62 |

## DISTRIBUTION OF EXPENSES.

| | Head Office | Investigators | Local Boards | Total |
|---|---|---|---|---|
| Travelling expenses | $1,844.91 | $11,957.01 | $2,205.06 | $16,006.98 |
| Per Diem allowances | 8,944.00 | ..... | ..... | 8,944.00 |
| Salaries—Head Office | 18,868.95 | 25,361.50 | ..... | 44,230.45 |
| King's Printer | 2,864.57 | ..... | ..... | 2,864.57 |
| Postage | 1,273.70 | 144.38 | 220.70 | 1,638.78 |
| Office Supplies | 15.42 | 13.50 | 10.31 | 39.23 |
| Telegrams | 51.58 | 24.12 | 2.21 | 77.91 |
| Telephone calls | 1.95 | 91.40 | 42.07 | 135.42 |
| Typewriters | 137.70 | ..... | ..... | 137.70 |
| Typewriter inspection—with ribbons | 94.25 | ..... | ..... | 94.25 |
| Street car tickets: | 344.17 | 132.20 | 30.57 | 506.94 |
| Office $ 44.17 | | | | |
| Investigators 300.00 | | | | |
| Express | 5.25 | .65 | 1.10 | 7.00 |
| Sundries | 83.55 | ..... | 109.60 | 193.15 |
| | $34,530.00 | $37,724.76 | $2,621.62 | $74,876.38 |

The whole of the administration expenses is borne by the Province. The total sum contributed by municipalities is paid in allowances to beneficiaries.

## COMPARATIVE STATEMENT.

| | 1920–1921 | 1921-1922 | Percentage |
|---|---|---|---|
| Administration expenses | $77,940.65 | $74,876.38 | Decrease 3.93% |
| Amount of allowances disbursed | 774,667.00 | 1,382,138.00 | Increase 78.41% |
| Number of beneficiaries | 2660 | 3559 | " 33.80% |
| Administration cost, based on amount disbursed | 10.06% | 5.42% | |

## STATISTICAL RECORD.

NOVEMBER 1st, 1921. TO OCTOBER 31st, 1922.

| | | |
|---|---|---|
| *Number of beneficiaries on list, October 31st, 1922* | | 3559 |
| Widows | 3008 | |
| Wives whose husbands are incapacitated | 274 | |
| Wives whose husbands are in asylums | 99 | |
| Wives who have been deserted for five years or more | 112 | |
| Foster mothers | 66 | |
| | 3559 | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 32 | families | with | 1 | child | under | 16 and incapacitated husband or child over | 16 | 32 |
| 1462 | " | " | 2 | children | under | 16 | | 2924 |
| 1017 | " | " | 3 | " | " | " | | 3051 |
| 606 | " | " | 4 | " | " | " | | 2424 |
| 256 | " | " | 5 | " | " | " | | 1280 |
| 119 | " | " | 6 | " | " | " | | 714 |
| 47 | " | " | 7 | " | " | " | | 329 |
| 14 | " | " | 8 | " | " | " | | 112 |
| 4 | " | " | 9 | " | " | " | | 36 |
| 2 | " | " | 10 | " | " | " | | 20 |
| 3559 beneficiaries | | | | | | | Children, | 10,922 |

| | |
|---|---|
| Special cases passed by Order-in-Council during the year | 21 |
| Number of children in these families | 69 |

## NATIONALITY OF BENEFICIARIES BY BIRTH.

| | |
|---|---|
| Canadian | 2515 |
| English | 582 |
| Scotch | 162 |
| Irish | 72 |
| Welsh | 3 |
| United States | 76 |
| Italian | 30 |
| Russian | 43 |
| German | 18 |
| Finn | 18 |
| Pole | 14 |
| Swede | 3 |
| Miscellaneous | 23 |
| | 3559 |

## OCCUPATION OF HUSBAND OF BENEFICIARY.

| | |
|---|---|
| Laborer | 972 |
| Clerk | 164 |
| Trade | 590 |
| Business | 231 |
| Profession | 26 |
| Farmer | 449 |
| Miscellaneous | 85 |
| Not given | 1026 |
| | 3543 |

(16 foster mothers unmarried).

## OCCUPATION OF BENEFICIARY.

| | |
|---|---|
| Charwork | 932 |
| Nursing | 33 |
| Farm work, fruit picking, etc. | 107 |
| Sewing, knitting, etc. | 248 |
| Factory work | 184 |
| Clerk | 104 |
| Business | 60 |
| Profession | 9 |
| Keeping boarders or roomers (no other employment) | 306 |
| No employment | 1576 |
| | 3559 |

## CAUSE OF DEATH OF HUSBAND.

| | |
|---|---|
| Influenza | 417 |
| Pneumonia | 603 |
| Tuberculosis | 352 |
| Heart | 315 |
| Accident | 277 |
| Cancer | 148 |
| Kidney diseases | 100 |
| Typhoid fever | 72 |
| Diabetes | 33 |
| Paralysis | 60 |
| Suicide | 32 |
| Homicide | 5 |
| Other causes | 594 |
| | 3008 |

## CAUSES OF DEATH OF PARENTS OF CHILDREN IN THE CARE OF FOSTER MOTHERS.

| Man. | | Woman. | |
|---|---|---|---|
| Cancer | 1 | Cancer | 3 |
| Suicide | 2 | Suicide | 1 |
| Pneumonia | 5 | Pneumonia | 3 |
| Tuberculosis | 15 | Tuberculosis | 15 |
| Pernicious anæmia | 1 | Pernicious anæmia | 3 |
| Paralysis | 2 | Influenza | 14 |
| Influenza | 15 | Heart | 4 |
| Heart | 3 | Typhoid fever | 2 |
| Accident | 2 | Childbirth | 4 |
| Typhoid fever | 1 | Diabetes | 2 |
| Kidney diseases | 5 | Other causes | 9 |
| Diabetes | 1 | Not given | 1 |
| Other causes | 7 | | 61 |
| Not given | 1 | Deserted | 5 |
| | 61 | | |
| Deserted | 5 | | |
| | 66 | | 66 |

## NUMBER OF CASES WHERE THE INCAPACITATED HUSBAND HAS DIED DURING THE YEAR.

Causes of Death.

| | |
|---|---|
| Tuberculosis | 19 |
| Paralysis | 5 |
| Arthritis | 1 |
| Heart | 6 |
| Brain and nerves | 4 |
| Locomotor ataxia | 1 |
| Cancer | 4 |
| Pernicious anæmia | 1 |
| | 41 |

*Number of beneficiaries whose husbands died in asylums during the year** 9

CAUSES OF INCAPACITATION.

| | |
|---|---|
| Tuberculosis | 75 |
| Paralysis | 61 |
| Arthritis | 28 |
| Rheumatism | 6 |
| Kidney diseases | 14 |
| Heart | 22 |
| Senility | 2 |
| Brain and nerves | 11 |
| Epilepsy | 4 |
| Locomotor ataxia | 9 |
| Cancer | 11 |
| Diabetes | 2 |
| Other causes | 29 |
| | 274 |
| Number of families reunited during the year | 40 |

NUMBER OF INVESTIGATORS AND THEIR DISTRICTS.

The Commission has 17 Investigators distributed throughout the Province; the territories assigned to them are as follows:

1. TORONTO.....Miss E. W. Rogers
   Mrs. A. Fraser
   Mrs. N. A. O'Connor
2. HAMILTON, WENTWORTH, HALTON.....Miss E. Storms
3. OTTAWA.....Miss E. King
4. HURON, MIDDLESEX, OXFORD, LONDON, WOODSTOCK, INGERSOLL.....Mrs. R. M. Graham
5. ESSEX, KENT, CHATHAM, LAMBTON, ELGIN, WINDSOR, SARNIA, ST. THOMAS, WALKERVILLE.....Miss H. Bapty
6. BRANT, NORFOLK, HALDIMAND, LINCOLN, WELLAND CITY, NIAGARA FALLS, WELLAND COUNTY, ST. CATHARINES, BRANTFORD.....Miss C. L. Steward
7. WATERLOO, PERTH, BRUCE, WELLINGTON, KITCHENER, GALT, STRATFORD, ST. MARYS, GUELPH.....Miss J. Strange
8. DUFFERIN, SIMCOE, GREY, OWEN SOUND.....Miss A. Lawrence
9. VICTORIA, HALIBURTON, MUSKOKA, PARRY SOUND, NIPISSING, NORTH BAY, STURGEON FALLS.....Mr. A. G. Bruce
10. YORK, ONTARIO, PEEL.....Miss E. McMullen
11. DURHAM, NORTHUMBERLAND, PETERBOROUGH, PETERBOROUGH COUNTY, PRINCE EDWARD COUNTY.....Miss E. Willison
12. TRENTON, HASTINGS, BELLEVILLE, LENNOX AND ADDINGTON, FRONTENAC, LEEDS, KINGSTON, BROCKVILLE.....Miss M. M. Abernethy
13. GRENVILLE, DUNDAS, STORMONT, GLENGARRY, PRESCOTT COUNTY AND TOWN, RUSSELL....Mrs. B. Genin Preston
14. RAINY RIVER, KENORA, SUDBURY, ALGOMA, MANITOULIN, TEMISKAMING, THUNDER BAY, PORT ARTHUR, FORT WILLIAM, SAULT STE. MARIE.....Miss M. J. D. Kennedy
15. LANARK, RENFREW, SMITH'S FALLS, CARLETON..Mrs. H. C. Brodeur

## CLASSIFIED REPORT OF INVESTIGATORS' WORK DURING THE YEAR

NOVEMBER 1st, 1921, TO OCTOBER 31st, 1922.

| | |
|---|---|
| Visited applicants who were out or moved | 2,201 |
| Visits of supervision to beneficiaries | 15,246 |
| Visits of investigation to applicants | 1,925 |
| Other agencies visited | 6,409 |
| Total number of visits | 25,781 |
| Number of hours spent in clinical work | 7,042 |
| Total number of hours | 37,410½ |

### DIFFICULTIES OF THE INVESTIGATORS IN TRAVEL AND TRANSPORTATION.

The number of investigators has remained the same during the second year of their work, though the number of beneficiaries has increased. The report of their work shows considerable increase in the number of visits made during the second year, probably due to the possibility of better planning for covering their districts after the first press of new applications was over.

The handicaps of big territories and bad weather conditions have always to be contended with, however, and though these difficulties are met cheerfully and without complaint, the investigators' reports continually show that theirs is no easy task.

One apologizes for delay in forwarding a report stating the visit to the applicant's home involved a drive of fifty-four miles and a walk of six, while another reports that she has driven one hundred and twenty miles over bad roads on Saturday, forty on Sunday, forty-five the following Thursday and eighty on Friday.

A record of one day's work includes three train journeys and two driving trips of over thirty miles, with two upsets in the snow, necessitating at one spot a walk to the nearest farm for a shovel with which to dig out the horse.

An attempt was made last February, with the thermometer at 15 degrees below zero, to drive over frozen lakes to reach an applicant in a remote region in Northern Ontario. After a drive of ten miles the attempt had to be abandoned when the horses were buried in snow over their backs, and the investigator had to wade back over their tracks over a mile to get help to get them out.

Later in the year the same trip was made by this investigator by leaving Sudbury on an early morning train on which she travelled thirty miles when she was met by a team with which she drove seven miles to a river. Here she was met by her guide, a Finnish girl of eighteen years of age. They rowed one mile down the river to the first lake, where there followed a three mile paddle, bringing them to a five mile trail through the bush to the shores of another lake. Another three mile paddle along the shore brought them to the spotless home of the applicant. After completing her investigation, the visitor returned over the same trail, reaching Sudbury by ten o'clock the same night.

The bad roads in the spring cause great trouble, making it sometimes impossible to reach certain districts. A drive of sixteen miles with a good team over such roads has taken over four hours, and walks of nine to twelve miles through the bush have been taken when the roads were impassable. In March the investigator in the North made a practice of getting up at four or five in the morning to make country trips while the roads were hard, for later in the day she could not get through.

Much difficulty has been experienced where the train service is infrequent, as one visit will entail taking an early morning train to a district where the only return train leaves in the evening, with the consequent loss of hours of time. In districts where the beneficiaries are scattered an itinerary is hard to arrange.

In some territories the passenger service is even less frequent, and one visitor has reported riding part of the night on a freight train to avoid being delayed in one place for two days waiting for a passenger train, and on another occasion explained a delay in forwarding a report by the statement that the visit entailed travelling one hundred and fifty miles on the main line, then taking a freight train about thirty miles on a local line.

The northern investigator was in Haileybury when the fire occurred there in October. She was caught in the hotel and was unable to get her clothes or papers out. She spent the greater part of the night in the lake and the next three days nursing in an improvised hospital, without sleep or having her clothes off until the fourth day. She wrote shortly afterwards that she had driven twenty miles out of Haileybury to secure a report which was burned with the rest of her papers before a copy had been sent in to headquarters, and that it was difficult to say when another could be obtained as there was neither road nor conveyance left.

## RESULTS OF ALLOWANCES.

### School Attendance.

The investigation of applications from outlying districts has revealed in some cases a distressing neglect of the education of the children in these families. The Mothers' Allowances Commission has had an opportunity to improve conditions in this respect.

For example, an application was made about a year ago where it was found that the mother was illiterate and that her children, nine and eleven years of age, though intelligent, had never attended school, the nearest one being six miles away. The mother was informed that an allowance was granted her conditional upon her obtaining school facilities for her children and it was suggested that she should move into a nearby village so that she might be near a school. Her reply, signed by making a mark, was as follows:

"I have received your letter, and also the cheque, for which I thank you.

"Regarding sending the children to school, I feel grateful indeed to your Government for the aid granted and beg to say there is going to be a school built in the near future. Lumber is on the ground and contracts have been let for building. In the meantime I am going to send the children to the Public School six miles away. One of my neighbours who lives close to the school is going to take care of the children till our own school is built and I hope to keep them at school continuously. We have been badly handicapped in the past and we feel that the action of your Government is a godsend indeed."

In a similar case where the nearest school was five miles away, none of the children had ever been to school, the mother having taught them herself to "read and write and count to the best of my ability." The two youngest ones, fourteen and ten years of age, on whose behalf she applied for an allowance, were being taught in the same way. The Commission granted an allowance to her, also advising her to move nearer to a school.

Cases have been noted by the visitors in which children from eight to thirteen years of age walk daily from three to three and three-quarter miles to school.

In the northern district the investigator has spoken of the decided improvement in the school attendance of not only the children of our beneficiaries but among other families since the passing of the Act. The requests to truant officers that they enforce the attendance of children benefiting under The Mothers' Allowances Act has stimulated many of these officers by reminding them of what is expected of them. Many of the teachers in this district have marked the improvement in the work of our beneficiaries' children and that, through a spirit of emulation, this has had a beneficial effect throughout the school.

One remarkable instance of the rapidity with which an intelligent child will take advantage of educational opportunity is afforded by the record of one of our families. In December, 1920, an application was made where it was found upon investigation (which had to be made by means of an interpreter as none of the family could speak English) that none of them could read or write, though living within three-quarters of a mile of a school.

An allowance was granted stipulating that the children be sent regularly to school. One girl of fourteen who had never been in a school in her life was sent with the others and in July, 1922, it was reported that she was doing splendidly and was anxious to be enrolled again in September as the teacher had no doubt she would pass into the second book.

In the cities, teachers seek the co-operation of the investigators asking for their help and advice regarding the children of school age of our beneficiaries, and giving information in regard to them and their habits which is valuable in intelligently advising the mother.

A lack of co-operation on the part of the mother is met with only in rare cases such as the following.

In one family the school attendance was irregular and had been before the allowance was granted. In February, 1922 we were informed that one boy had been playing truant for two weeks and that the mother, when spoken to by the attendance officer, stated that "she did not believe in education."

For some months thereafter the boy attended school only when forced and finally the matter was taken by the attendance officer to the Juvenile Court and the boy was put on probation to a Big Brother. From that time his attendance was fairly regular until he refused to enroll for the fall term and insisted on leaving home to live with a married sister in the country. As the mother had then only one child under sixteen years of age at home with her she ceased to qualify for an allowance and the case passed out of the Commission's hands.

### Improvement in Health Conditions.

There is little to be added in the first year's report on this subject, though the investigators continue to record a satisfactory improvement in the general health of the families since allowances have been granted to them.

The mothers show the result of shorter working hours, and, in many instances, the securing of more healthful employment, and the children are benefiting by securing proper nourishment and having the direct care of the mothers.

In one of our families in an eastern county there has appeared a remarkable change in the past two years. The mother and her children were peeling mica as a means of livelihood when she applied for an allowance, and the children were not attending school as their earnings were needed in the maintenance of the home. Their thin yellow faces have gained a healthy colour and they are doing well at school and enjoying their childhood, while the mother is like a different woman.

Another woman speaks gratefully of the improvement in the health of her daughter since the allowance has been coming into the home, due to the fact that the mother who is now at home during the day can cook proper nourishing meals and also to the fact that the child has been relieved of a great deal of responsibility which, being the eldest of the family, she was obliged to take when her mother had to be out working. This is typical of the change in the conditions in many homes where there are mothers who have never before had a steady regular income, and through overwork and worry there is a history of ill health and discouragement and delicate children who have never been properly nourished. Teachers in the schools have particularly noted the sudden remarkable progress made by such children under the changed conditions.

### Improvement in Housing and Home Conditions.

Many cases have been reported during the past year in which the conditions under which these children are housed have improved fifty per cent. since the mother was granted an allowance. Families who were living in one room have secured three or four with a consequent betterment in their health and standard of living. In almost every home new pieces of furniture have been added and evidence is shown of a wish to improve its appearance and comfort.

Mothers who were living in dark alleys or in rooms over stores have been enabled to move to little houses where they have a yard for their children to play in and so can keep them off the streets.

One family when found by the Commission's investigator was living in a tent on a lot which the mother was buying by payments of $5.00 a month, earned by washing. A philanthropic organization was interested and the balance was paid for the lot and a small house erected, for which our beneficiary agreed to pay at the rate of $10.00 a month, which the allowance enabled her to do.

An instance is on record where a mother and six children who were living in two rooms after the death of her husband, three of the children sleeping in one bed and the mother in a cot in the same room, now occupy a six-roomed house, where a comfortable homelike home is maintained on the allowance and the earnings of two children, aged eighteen and seventeen.

The following story is typical of the changed outlook in many homes:

"When I first visited this applicant in October, 1920, I was met at the door of the tenement house by the mother who, with a small baby in her arms, was untidy and bedraggled, badly dressed, neglected and discouraged. Her eyes seemed to have no expression but one of weariness and despondency. The baby was dressed in a patched flannelette night dress, its best. The front room I was shown into was so damp and cold that I asked if she had fuel. The reply was, 'We never have a fire in this room.' The family was dependent on the town, the husband having been ill for some months before his death.

"My next visit to the home was after the pension had been going to it for some months. It was 5.30 p.m. when I called and when met at the door by the mother I had to look closely to recognize her. She was dressed in a clean, neatly worn dress, her hair nicely arranged and, best of all, a look of hope and contentment on her face. She asked me to come into the kitchen which was used as a living room, and here the evening meal was ready, with a clean white cloth, a warm bright fire and the children sitting around a simple but wholesome meal. The whole atmosphere was one of happiness and comfort."

### Re-united Families.

Our files show record after record of families where children have been brought home to their mother from orphanages and other institutions after long periods of separation. These families very strikingly show the possibility of prevention of breaking up the home by the payment of a regular allowance into it.

In one of the city districts is a beneficiary who, left a widow with five children, secured an institutional position, putting two of her children into an orphanage in another province and leaving the others with her parents in the country. The family remained thus scattered for some years until the grandparents failed in health and were therefore unable to continue to support and care for the children. The mother was on the point of further separating them for institutional care when she heard of the Mothers' Allowances Act. An allowance has now been granted and the family is happily re-united in a comfortable five-roomed apartment. The mother has secured a position which enables her to care well for her family and sufficiently supplements the allowance to keep the home without debt. The children are overjoyed to be together and are devoted to one another and their mother, who is very happy to be with her children again.

The files show the record of another family, in a rural district, where the mother of three small boys, when her husband died, was unsuccessful in her efforts to keep them with her. She was obliged to sell her furniture and place the children with neighbours to whom she paid a small amount for their board in order that she might not lose her claim upon them. She took a position in the city as domestic and regularly paid her children's board. She later made another unsuccessful attempt to re-establish her home and returned in despair to domestic service, boarding her children as before. When the Mothers' Allowances Act was passed some friends helped her to furnish a little home, one of them allowing her the use of a small house in the country for the payment of interest and taxes amounting to about $2.00 a month. She has gradually furnished this little home, has a good garden, keeps hens, has bought a cow on shares, and does part time work cleaning the school. Her children, during their separation, were not attending school regularly, one of them being termed dull and stupid. This boy, with his brother, is now in regular school attendance, and since being under the mother's own care has so improved physically and mentally that he passed his last examination with honours and his teacher considers him a clever boy.

From the north there comes the story of a mother whose husband died of influenza in January, 1919, leaving her with seven children under sixteen years of age. She was unable to keep her family together and when she applied for an allowance in December, 1920, her two-year-old baby and two of the older children were in different orphanages and institutions. The baby was very delicate and had never walked, the nine-year-old daughter had been ailing for two years and was not able to go to school, and all the children with the mother showed evidence of malnutrition. The mother herself was weak and nervous from overstrain. Six months after the granting of an allowance, the family had been re-united and a great improvement in their appearance was noticeable, and by the summer of 1922, the youngest child was strong and normal for a boy of his age. The mother is able to be at home all the time, supplementing the allowance by dressmaking and fancy work and all the children are strong and well developed. The people of the community have been greatly struck by the change worked in this home.

The foster-mother amendment to the Act has been of especial service in the re-uniting and keeping together of orphan children and there are many instances on our records of families that would otherwise have been separated, having been kept together by relatives, with the help of the allowance, without which they could not have attempted it.

A mother whose home had been broken up has written us:

"Just a few words of appreciation to tell you a few things of what the Mothers' Allowance has meant to me and my two children since I received it over two years ago. At that time I was living in very uncomfortable rooms and could barely make a living for myself and little ones. I was very unhappy being separated continually from my little boy who I had to put in a home to be cared for, and my little girl had to look out for herself while I was away at business.

"When times were bad for months I had to live on $7.00 per week and less and pay $2.00 per week out of it for my boy in the home. It left me broken in health and spirits and my little girl would pray every night for the Mothers' Pension so that I could be home with her and have her little brother with her and many a day I have had to leave her in bed sick and go to work and rush home at noon to attend to her and back again to work, worrying all the afternoon as to how she was getting along.

When the pension came I could hardly realize it. I was on half-time work and it came just in time. The very day I received my first cheque I had my little boy home that night and he has never left me since. It is such a privilege to be home to meet them when they come in from school or play and to have their meals ready. The little girl is away better in health and has not had any sickness this last year and both are doing well in school."

### Improvement of Standard of Care of Home and Children.

In practically every home there is a decided change for the better in the manners and conduct of the children and in the mothers' standard of housekeeping and home-making since she can be more at home.

A mother has attributed the improvement in her children's behaviour to the fact that before when they saw so little of her she lost control of them, and conflicting orders were given them by so many people that they no longer knew to whom they should be responsible.

In many families there has been a great change in the whole atmosphere of the home. Marked improvement in cleanliness of both home and children show the awakening of ambition in the mother, as she loses her listlessness and discouragement. The children are made to attend school and learn to take a pride in their home and in their own work and ability.

Often the mother will make the effort to move to another neighbourhood in the endeavour to break her boys away from undesirable associations they had formed in her newly awakened ambition for their future.

The beneficent result in families kept under the mother's care with relation to the prevention of juvenile delinquency is shown in statistics given by Sophie Irene Loeb, President of the Child Welfare Board of New York City, in her book "Everyman's Child." She says: "In a survey of the work of the Children's Court of New York City, it was found that out of 13,994 children arraigned in that court in 1918 and six months of 1919, only eleven came from among the children whose mothers are receiving widow's pensions. As against these eleven, referred to the probation department, 908 children of other widows, not coming under the Widow's Pension Law, were placed under probation.

This remarkable showing demonstrates that only eleven children out of 16,000 under the care of the Board of Child Welfare have had to come under the probation of the Children's Court, when the mother is able to care for her own children in her own home. Before the passage of the Widow's Pension Law in 1914, out of 1,846 children coming under the jurisdiction of the probation department of the Children's Court, 334 were children of widows referred to the probation department. This number increased in 1918 to 908 children. So, since the number of children of widows before the Children's Court has annually increased, it would be safe to assume that out of the 16,000 children of widows under the jurisdiction of the Child Welfare Act, many more would have found their way to the Children's Court but for the home care they have enjoyed."

In some cases where the family has fallen into discouragement and hopelessness much patient effort is needed to awaken the mother's interest in her home and her children's future. One home in particular, the visitor found had to be visited with great frequency to keep the mother up to the mark, but after many months of encouragement and insistence she became thoroughly interested. She herself papered the house throughout, has provided herself with good bedding, has put clean curtains on all her windows, the front one having two or three flowering plants, and the place now looks very homelike, while the improvement in the health, appearance and manners of the mother and children is extremely gratifying.

An application for an allowance was received on behalf of a family which had led a sort of gypsy life until the husband developed tuberculosis and died, leaving the family dependent on public relief. The mother had never known anything but a wandering gypsy life, and when the visit of investigation was made the home conditions were bad. The family was living in a one-room shack and the floors, walls and tables were very dirty, the room filled with flies. The mother was far from clean and was of slovenly appearance.

The visitor gave careful instruction in detail as to scrubbing and cleaning and advised the mother as to looking for more suitable quarters.

Six months later the family had moved to a semi-detached frame house in fairly good condition and repair and a creditable improvement in standard could be reported. The home was clean and neatly arranged and the mother and children showed better personal care. Several articles of furniture had been contributed by two of the mother's employees and the mother, of her own initiative, had neatly curtained the well-washed windows.

### Careful Management and Economy Shown by Beneficiaries.

In many cases the ability of the mother to maintain a good standard home on a very small income is nothing short of amazing and the training received by the children in such homes is greatly to the advantage of their future citizenship.

Our records show in particular one mother in a rural district as a wonderful manager, who keeps close track of every penny that comes into the house. She and three young children are living solely on the allowance of $35.00 a month and her own earnings, $1.50 from one day's cleaning a month, together with occasional vegetables, eggs and sugar given her by the grocer in return for cleaning and pressing his clothes. She and the children visited several relatives during the summer and a good deal of expense was saved during that time, but, though handling actual cash of only $36.50 a month since the allowance was granted in January, 1921, of which her careful accounts show that $4.00 to $6.00

a week is spent for food, she has no debt except $20.00 for a tonsil operation and her family is well and receiving excellent care.

Often in the city districts the allowance and the mother's earnings are insufficient to maintain the family without extra help from other relief agencies during emergencies, such as sickness in the family, but in rural districts where the mothers grow much of their food stuffs and where rents are appreciably cheaper, the ability to manage without outside help on an allowance of from $30.00 to $50.00 or $60.00 according to the number of children shows wonderful thrift on the part of most of the beneficiaries and their pride in their efforts and in their independence of local relief has a very beneficial effect on the children and their plans for a self-supporting future.

Often the family is found to be consciously planning for that future, when their eligibility for a Mothers' Allowance will cease, and in such cases they are planning with an ambition that was unknown before. One mother, who will have only one child under sixteen years of age in three years' time, and who cannot, therefore, look forward to drawing a pension longer than that period, has apprenticed her daughter to a dressmaker, and she herself is going to a millinery shop to learn hat making, in her spare time, and the two of them are bending their efforts to be in a position to earn a living by their work in their own home when the time comes for them to be dependent on their own earnings.

The granting of an allowance, however small, often seems to be the stimulus a discouraged family needs to arouse it to efforts of its own to make its own way. One such case is reported where the family was living in a miserable shack in the country, cramped and meanly furnished. The family was living from hand to mouth and the two older boys did not seem to be able to obtain work in the vicinity. As soon as a small pension was granted they moved to another county where the sons got work, one as a labourer on a farm, the other as a building labourer. The house was larger and it was furnished entirely by the boys themselves, making most of their own furniture. The visitor, however, secured clothing for the younger children, and some bedding.

A year later both boys were in steady employment, the two younger children were attending school regularly, though the school was three miles away. They had one acre of potatoes, some buckwheat and a good garden beautifully kept by the sons in their spare time. The mother herself was earning about $15.00 a month, baking, and the boys were ambitiously planning how to get a horse and a cow and farm a place for themselves.

The investigators have found a field for special helpfulness in arranging suitable part time employment for the mother to enable her to adequately supplement the allowance and yet maintain the position of home-maker.

For example, one of our beneficiaries found it impossible to manage, as her children were too young to be left while she went to work, and she had no one with whom she could leave them. The visitor helped her to open a place for the sale of ice cream and home-made baking, having signs painted and advertising the venture for her. In rural districts where work outside the home is almost impossible to obtain, and where there is any summer motor traffic, small ice cream and light lunch businesses have been tried out, usually with successful results.

Sometimes the special help and advice needed relates to the employment of other members of the family and much good work has been done for discouraged mothers whose sons and daughters over the age of sixteen years cannot or will not obtain and keep employment. Co-operation with workers in charge

of the various employment agencies, and with sympathetic employers of labour has in many cases secured a solution of the family's problem.

Employers have been found to be ready, as far as it is in their power, to give our beneficiaries special consideration, when the view point of the Commission has been explained to them. As for instance, when a mother, working from 7.30 a.m. to 5.30 p.m., could not obtain any shorter hours, the superintendent of the factory was approached by our visitor and though he stated that it was hard for him to grant special privileges on account of being unwilling to establish a precedent, arrangements were made allowing this mother to work part time and still keep her position.

The investigators report that where the mothers had a fierce struggle simply to keep their families together they now have an opportunity for a choice of occupation and in many cases they are finding in themselves special aptitudes which are being developed. In one worker's territory the following are occupations in which mothers are engaged without having to leave their homes.

Plasticine work,
Women's wool hats,
Christmas tree decorations,
Carding buttons,
Making artificial flowers,
Reed work,
Hair dressing,
Clipping wool for factory,
Brush making,
Plain sewing,
Ice cream and home-baking,
Sewing slipper soles,
Sewing canvas shoes,
Dressmaking,
Millinery,
Keeping roomers, boarders,
Shirt finishing,
Making flower buttonholes.

Others have secured part time work outside the home, such as caretaking in church or school, domestic work two or three days in the week, or factory work for a few hours every day.

### Other Work Done for the Families by Our Visitors.

In the city districts special care is taken by the visitor to secure a summer outing for the children and their mothers, by co-operating with Fresh Air Agencies and through other arrangements, and many mothers last summer had their first care-free holiday for years.

Sometimes such a holiday is needed at other times during the year and at such times the help of the investigator is greatly appreciated by the mother. One mother was found to be losing much time through sickness and was overtired and losing weight and the visitor, fearing a breakdown, and knowing the history of tuberculosis in the family, decided to arrange immediately for a rest. The mother was opposed to going to a convalescent home, claiming she could rest better and be far happier at home with her children. An anti-tuberculosis organization was, therefore, approached and funds obtained by which a month's salary, less car fare, was paid the mother, the necessary arrangements were made with her employer and she went home for four weeks' rest. Three months later, when more healthful employment had been obtained, a good report of the mother's health was made by the visitor.

Sometimes the record will show that simply a word of advice, properly given, can work a great change in a family's happiness. For example, in one home the mother, a hard working woman, was ignorant, and knowing little how to handle children she constantly nagged at them, so that each of them as they reached earning age, left home and disappeared. After a pension was granted,

great difficulty was experienced in keeping at home the eldest of the three remaining children. The visitor arranged for a quiet healthful summer holiday for the whole family and then having established a footing in the home, she advised the mother where she thought the difficulty lay. The mother at first resented the suggestion that she was at all to blame for her older children's desertion of the home, but finally accepted the advice and this winter the home has had less friction and is much happier.

Sometimes the simple re-arrangement of the family's sleeping quarters, the securing of extra milk for an undernourished family from agencies designed for that purpose, or arranging with a church society to pay the gymnasium fee for a stoop-shouldered boy, will take only a little time and thought on the part of the visitor and yet it will cause a change in the family's health out of all proportion to the effort.

Occasionally the family record will indicate that the allowance must be paid into certain homes with very careful supervision by the investigator of its expenditure, and a careful watch must be kept to see that the purposes of the allowance are fulfilled. It is in such homes that the investigator's best work is shown. One of the outstanding interest is the following.

When the family first came to our attention, it consisted of a widow and six children, the eldest being sixteen years. The father had been blind and sold newspapers, earning so small an amount that the family had been dependent for many years on the various relief agencies of the city and the low mentality of the mother made the prospect of rehabilitation in this home very poor. The family was found housed in an old shack, surrounded by factories and warehouses and almost destitute of sunshine and fresh air. Dirt and insanitary conditions abounded. The children were in rags and had no change of clothing, and the furniture and bedding was of the scantiest description. The mother could neither read nor write, having been sent out to work at a very tender age, and she had had no early training in caring for a house or children.

The visitor made almost daily visits to this home in the early days after the pension was granted, keeping the mother constantly mindful of what was expected of her, and actual demonstration given her in the care of her home and the children. The landlord who had been steadily taking advantage of the woman's ignorance and helplessness was promptly haled to court and forced to make repairs and comply with plumbing regulations. Little by little, changes were made, bedding and clothing procured, and the mother has gradually become a better housekeeper. After fifteen months of careful watching and regular income, the family is now in a little five roomed cottage in a much better district. This new home shows many signs, outside of its improved cleanliness and better furnishing, of the family's new spirit. The older children by their continual adding small improvements to the appearance and comfort of their home, show their ambition to make it "a real home" like other children have, and to which they are already inviting their friends.

Much good instructive work has been done in many families in the matter of proper feeding of the children and instruction of this kind can be most practically given when it is backed up by a monthly cheque with which the proper nourishment may be obtained. An opportunity for practical public health work is thus open to the visitors which is almost unique, and as many of them are trained nurses, this opportunity is being fully used.

In many districts, particularly those which it is impossible for the investigator to visit frequently, the members of the Local Boards are rendering such personal service as is in their power, and in many cases are administering the

allowance or supervising the mother's spending of it. One woman member of a Local Board visits a home once, and often twice, a week, helping the mother in the spending of her allowance and in the care of her home. This visit usually means a walk of two miles.

Another Local Board member, a very busy man, personally supervised the purchase of a little home by one of our beneficiaries and the chairman of another Board arranged for the renting of a tent for the tuberculous father of a family, chose the location for it, and visits the man in it, and where another man in the same condition refused to go to a sanitarium this same Board arranged for a private room for him in a local hospital.

The investigators have frequently found that their work is brought into relation with other Acts. As they go about their districts they find problems, not only in our own families, but in others with which they are brought into contact by a community which looks upon them as governmentally authorized social welfare workers. These problems are often best dealt with by setting in motion machinery for the enforcement of such legislation as the "Parents Maintenance Act," the "Children of Unmarried Parents Act," the "Deserted Wives and Children Act," and some clauses of the Health Act. In this way, by keeping in touch with progressive legislation, the scope of their work, especially in districts where there is little or no organization for social welfare work, is by no means limited to matters relating to Mothers' Allowances only.

## Appreciation of Mothers' Allowances.

Every day there come to the office of the Commission, messages of gratitude from the beneficiaries for the allowance that means so much to them. These spontaneous expressions of appreciation ring very true.

One mother states that if she had known of the Mothers' Allowances Act a year ago she feels sure her child would still be living. She was told over a year ago her boy must have his tonsils and adenoids removed. She was making a bare living and felt she could not afford the operation, so delayed. The child has just died of conditions which were the direct result of the decayed tonsils.

Another mother tells of how before she had the allowance her fourteen-year-old son was working at rug weaving, making old carpets into new. The dust was so great his health became impaired and there was thought to be a lung infection. He had been out of school for over a year on account of his mother's financial need. As soon as the pension was granted the boy returned to school and the principal reports he has done better than he ever did before, seeming to realize what he had lost by his absence from school and redoubling his efforts so he has caught up with and passed ahead of his old class. His own health is quite restored and the relief of his mother has been so great that it has given her a chance to regain her own broken health. She misses no opportunity of thanking those who administer the Act which has worked such a happy change in the home.

Some of the letters received by the Commission's visitors or addressed to the Commission itself show the relief felt after the removal of the crushing burden of poverty and fear of separation.

"I wish I could tell you the joy it is for me to be able to stay at home and make our home bright and comfortable for my children. I am sure it would give you pleasure to know what a change it has made to our home. I will tell you just a little how things were. I had to be away at work every day and since the cost of living has been so high I had to bring work home and work far into

the night and you will see that I had not much time to give to my home or to my little children and my boy so delicate. You will understand what a relief it is to be able to look after their clothes and food properly and make their home comfortable. My own health was failing and I do not like to think of how we would have lived this winter without help."

One beneficiary who writes to acknowledge the cheque every month says in one of her letters: "The cheque is a new blessing each month it comes." Another speaks of the cheque as "manna from heaven."

Many mothers have written during a season of unemployment that they could not have kept their homes together without the pension and sometimes after a period of sickness in the home comes a letter from the mother telling of the relief it was to know of the certainty of this money coming when her own earnings were stopped.

Some mothers have written voluntarily withdrawing from the benefit of the allowance on the ground that their circumstances had bettered or that "others need it more," or "that the older children thought they would rather manage without" and usually a notice of the remarriage of a beneficiary brings with it an appreciation of the help of the allowance during the past.

One mother has lately informed the Commission that she is now in a position to maintain her family without further assistance as she has been able, since drawing the allowance, to so work up a small business, making and painting cloth dolls at home, that her income from this source is now sufficient for them to be self supporting.

Our northern investigator found a mother and four children literally starving in a remote district. They had been living on oatmeal and oatmeal water for several days. The visitor took up a collection in the nearest village and immediately supplied the family with groceries for a week. She had to feed the starving mother by spoon on account of her extreme weakness. The farm on which the widow had been left was a heritage of stump and swamp on which the husband and family had nearly starved during the three years in which he was dying of tuberculosis. The mother had walked seven miles to the nearest station one month before her youngest baby was born and borrowed money to get to her mother's home.

After the allowance was granted there came this letter: "I must say your Commission is a blessing to the widow with a family. If it was not for the Commission dear only knows where I would have been with my little family, as our house had hardly any panes in it and it is settling down. Dear Sir, would your officials at the Soo get me a four-roomed house as the visitor can tell you what kind of a place this is we live in. There is no road in and we go across fields to go out. When I go for provisions I have to carry two of my children half a mile before I strike a road. I have to saw my wood and split it. I hardly ever see a soul here only when I go out. It's very lonely here and the nearest doctor says I'll have to move out of here to civilization or die of loneliness. He says I need to go some place where I would be near other people. Besides, he said if the children took sick how was I going to get help."

The mother and her children were helped to go home to her mother, with the result that we received the following letter:

"I am now writing to inform you that I am now married and do not need the aid of your wonderful Commission and it certainly is a great value to a widow left alone. I have decided to tell you not to send the amount $40.00. But I have a farm for sale and if the Commission can sell it they can have half the amount for selling it and whenever I can I will give toward this good cause."

Another mother writes: "I feel it is my duty to write you and let you know how much I appreciate your kindness for the cheque I receive every month. I cannot express my thoughts in writing for I at times feel full to speak to think of some one else thinking of us besides God, for He has sent me the best of health and goodness. I thought after father died that the little children would come short for many an article, but God has been good to us all. I thank you all once more for your kindness and trouble. I cannot write no more." And another:

"I'm just taking the liberty to write you a few lines to tell what a blessing your pension is. Now we poor widows and orphans can live like other people and have some pleasure. Before we had this pension our poor kids were certainly to be pitied, but now they can pass with the others and be safe from hardships. If you were only like me amongst all the poor widows and hear their talk you would be pleased of the splendid work you are doing for it is certainly the best law and work that never was before, so I thank you and your staff, and my kiddies joins themselves to me and send you their best wishes."

## CAUSES OF INELIGIBILITY.

| | |
|---|---|
| Applicants with only one child under sixteen in attendance at school | 153 |
| Disqualified by assets | 110 |
| Disqualified as applicant's husband or child over sixteen was not totally and permanently incapacitated | 82 |
| Disqualified by older children's earnings | 63 |
| Disqualified as five years' desertion by husband was not established | 58 |
| Applicants with sufficient income to maintain the home | 57 |
| Disqualified by value of property | 33 |
| Disqualified by residence requirements | 29 |
| Applicant not a fit and proper person | 25 |
| Applicant not in Canada at time of husband's death | 23 |
| Foster mother applications ineligible as children were not orphans | 26 |
| Applicants in receipt of Workmen's Compensation Grant | 17 |
| Applicants with no children under sixteen | 16 |
| Disqualified as children were not with the mother | 17 |
| Applications withdrawn | 18 |
| Applicants remarried | 13 |
| Applicants unable to produce proof of marriage | 15 |
| Applicant's home conditions unsatisfactory | 8 |
| Applicant's husband in prison | 8 |
| Applicant not a British subject | 7 |
| Applicant not resident in Ontario | 6 |
| Applicant divorced or legally separated | 3 |
| Applicant died before granting of allowance | 3 |
| Applicant's husband not in asylum and not totally and permanently incapacitated | 7 |
| Applicant deserted by husband in England | 1 |
| Applicant left husband of her own accord | 2 |
| Man applying for pension (wife dead) | 1 |
| | 801 |

## APPLICATIONS DEFERRED.

| | |
|---|---|
| For reconsideration of Local Boards | 5 |
| For further investigation | 42 |
| For certificates | 4 |
| | 51 |

## REASONS FOR CANCELLATION OF ALLOWANCES, OCTOBER 31ST, 1922.

| | |
|---|---|
| Beneficiary remarried | 126 |
| Unsatisfactory home conditions | 8 |
| Now sufficient income | 58 |
| One of two children reaching sixteen years of age | 55 |
| Husband no longer totally and permanently incapacitated | 26 |

| | |
|---|---|
| Beneficiary died | 24 |
| Children not with mother | 24 |
| Disqualified by assets | 17 |
| Beneficiary left Province | 18 |
| Husband no longer in asylum and not totally and permanently incapacitated | 6 |
| Residence of husband discovered (desertion cases) | 5 |
| False information given at time of application | 6 |
| Incapacitated husband died and only one child under sixteen | 3 |
| Incapacitated husband no longer in care of beneficiary and only one child under sixteen | 1 |
| Immorality | 26 |
| Unsatisfactory care of children | 14 |
| Housekeeper in conditions not satisfactory to the Commission | 3 |
| Mother not with children | 5 |
| Address unknown | 2 |
| One man boarder | 5 |
| Only one child attending school | 3 |
| | 435 |

## Reasons for Cancellation and Ineligibility.

(*a*) *Unfitness of mother* (*quoted from first annual report*).

"The emphasis in deciding whether an allowance should be granted or not is in every case placed upon the welfare of the children. If it is felt that the mother is disqualified for maintaining a home of the proper standards by reason of a record of immorality, neglect of her children, or of feeble-mindedness, with its consequent shiftlessness, inefficiency and dirt, the application is referred to the Children's Aid Society for disposal. The mother is regarded as an applicant for employment as a guardian of future citizens of the State, and if she does not measure up to the State's standards for such guardians, other arrangements must be sought in the best interests of the children and to prevent increase in the number of dependents of this nature. Where an allowance is granted and complaint is made of poor standards in the home, the beneficiary is informed that the allowance is of a temporary nature only, and will be continued only while the Commission is satisfied as to the children's welfare, very rarely has it been found necessary to issue such a warning. Where a warning has been issued and the mother will not co-operate with the visitor in improving the conditions to which exception has been taken, little good can be accomplished by the continuance of an allowance, and the family is usually referred to the Children's Aid."

(*b*) *Income to the home sufficient without allowance* (*quoted from first annual report*).

"It is not the wish of the Commission to cause any weakening of the family's own energy and self reliance and where it is felt that it is or should be self-maintaining no allowance is granted. The earnings of older children are considered and their ability to contribute to the home. In this connection it has sometimes been of use where it was felt that the older children were not assuming the responsibility they should, to draw the family's attention to the Act Providing for the Maintenance of Parents by their children.

"The inter-related problem of unemployment often makes this question a difficult one, but in order to confine the limits of the Mothers' Allowances Act, it has been found necessary to consider the matter of unemployment as separate to the Mothers' Allowances question, and where the family could be self maintaining without an allowance, were all the members employed, it is not considered eligible unless there are special circumstances to be considered such as incapacitating sickness amongst the wage earners."

(*c*) A number of applications have been forwarded to the Commission under the clause relating to the payment of allowances to foster-mothers, where

one or both of the children's parents are living. Unless the children on whose behalf a foster-mother application is made are orphans the Commission cannot grant an allowance to the applicant under the requirements of this clause.

(*d*) *Unsatisfactory home conditions.* Under this cause of ineligibility have been included several cases where the application has been made on the score of the incapacitation of the husband and where it has been found that he has open, active tuberculosis. In such cases it is felt by the Commission that his presence in the home is a menace to the health of the family, and if he refuses to accept sanitarium care, or care outside the home and away from his children, the granting of an allowance has been refused.

Similarly the Commission has definitely refused to grant an allowance under the clause providing for the payment to a mother with one child under sixteen, and an incapacitated husband or older child where this incapacitation is of a nature that it is better treated in an institution than at home.

(*e*) "The basis of allowance being granted by the State in incapacitation cases is, that when a widow with dependent children is forced into the labour market parental supervision is withdrawn (to a great extent) from the children. The Mothers' Allowance is given in order to get back this parental supervision, by keeping her more at home."

"In considering the wife of a wholly incapacitated man we reckon that if the father of the children, though unable to work for pay, is able to be about the house and assist in the home, that he can give the parental supervision while the mother becomes the wage earner. If the man is so wholly incapacitated as to be a charge on the wife's time and strength to the extent of preventing her going out to work, she is considered as eligible for an allowance, subject to the other provisions of the Act."

## Local Boards.

Ninety-six Local Boards were re-appointed. Each city, separated town, county and judicial district has a Board, with the exception of the district of Thunder Bay, which is represented on the Local Board of the City of Port Arthur.

The District of Kenora was divided into three sections for the purpose of administration of Mothers' Allowances; the District of Parry Sound into two and the District of Nipissing into two. Each section of these districts has a Local Board.

Local Boards have been appointed for certain Indian Reserves. In some instances, the representative of a Reserve has been placed on the Local Board of a Municipality contiguous to the Reserve.

All members of Local Boards serve gratuitously. They receive payment for travelling expenses and are supplied with files and other necessary office supplies.

Local Boards—October 1st, 1921, to September 30th, 1922.

### Counties.

| | | |
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| Brant | Chair. | Mr. C. M. Burt, Harrisburg. |
| | Sec. | Mrs. A. B. Rose, Echo Place. |
| | | Mr. E. A. Standing, Burford. |
| | | Mr. A. W. Van Sickle, Onondaga. |
| | | Mrs. Wm. Kerr, St. George. |
| | | Mr. J. P. McCammon, Paris. |

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| Bruce | Chair. | Mr. C. J. Mickle, Chesley. |
| | Sec. | Mrs. I. Shoemaker, Paisley. |
| | | Mr. Wm. Eldridge, Wiarton. |
| | | Mrs. Dr. McCrimmon, Kincardine. |
| | | Mr. Harry Watts, Walkerton. |
| | | Rev. R. Perdue, Walkerton. |
| Carleton | Chair. | Mr. J. E. Caldwell, City View. |
| | Sec. | Rev. F. E. Miller, Ramsayville. |
| | | Mrs. J. A. Heney, Westboro. |
| | | Mrs. E. T. Coldry, Cummings Bridge. |
| | | Mr. Wm. Joynt, Laurentian View. |
| Dufferin | Chair. | Mr. T. J. Henderson, Orangeville. |
| | Sec. | Mrs. W. C. Dahl, Orangeville. |
| | | Mrs. Alfred Menary, Grand Valley. |
| | | Mr. Hugh Falconer, Shelburne. |
| | | Mr. H. F. Tuck, Orangeville. |
| Dundas | Chair. | Mr. Wesley Hamilton, Chesterville. |
| | Sec. | Mrs. James Hughes, Chesterville. |
| | | Mr. Chas. Mercellus, Dunbar. |
| | | Mr. John Render, South Mountain. |
| | | Mrs. Frank Fraser, Morewood. |
| Durham | Chair. | Mr. Frank W. Galbraith, Port Hope. |
| | Sec. | Mrs. A. L. Nichols, Bowmanville. |
| | | Mr. Arthur Van Camp, Burketon. |
| | | Mrs. W. S. Given, Millbrook. |
| | | Mr. Harry Bland, R. R. No. 2, Ida. |
| Elgin | Chair. | Mr. W. H. Turner, R. R. No. 3, Southwold. |
| | Sec. | Mrs. B. B. Graham, Rodney. |
| | | Mr. R. A. Penhale, St. Thomas. |
| | | Mrs. C. S. Bridgman, Aylmer. |
| | | Mr. S. S. McDermond, R. R. 1, Port Burwell. |
| Essex | Chair. | Mr. Judson Scratch, Kingsville. |
| | Sec. | Mr. W. P. Coyle, Sandwich. |
| | | Mr. Maurice Renaud, Tecumseh. |
| | | Mme. Souverain Ducharme, Belle River. |
| | | Mrs. R. R. Brett, Essex. |
| Frontenac | Chair. | Mr. J. W. Bradshaw, County Clerk, Kingston. |
| | Sec. | Mrs. J. L. F. Sproule, Westbrook. |
| | | Mrs. W. S. Gordon, Sydenham. |
| | | Mr. Chas. Truscott, Sydenham. |
| | | Mr. John Pollie, 15 Nelson St., Kingston. |
| Glengarry | Chair. | Mr. G. E. Clark, Martintown, died, and succeeded by |
| | | Mr. A. J. Robertson, Martintown. |

Sec. Mrs. J. P. McNaughton, Maxville.
Mr. A. A. McLennan, Lancaster.
Mr. D. A. McKinnon, Maxville, died and succeeded by
Dr. A. T. Morrow, Maxville.
Mrs. J. F. MacGregor, Alexandria, moved away and succeeded by
Mrs. F. Gormley, Alexandria.

GRENVILLE.....Chair. Mr. Jas. White, R. R. 5, Prescott.
Sec. Mrs. J. A. Connell, Algonquin.
Mr. Joseph Goodin, Spencerville.
Mr. A. E. Langstaffe, Kemptville.
Mr. W. P. Walker, Cardinal.
Mrs. L. M. Davidson, Kemptville.

GREY.....Chair. Mr. A. E. Colgan, Markdale.
Sec. Mrs. Wm. Dingwall, Hopeville.
Mrs. B. J. Long, Meaford.
Mr. John Mills, Hanover.
Mr. T. J. Rutherford, R. R. 1, Owen Sound.

HALDIMAND.....Chair. Mr. Harrison Arrell, K.C., Caledonia.
Sec. Mrs. Wm. Thompson, Canfield.
Mrs. E. Kelly, Dunnville.
Rev. J. M. Whitelaw, Hagersville.
Mr. J. W. Sheppard, Cayuga.

HALIBURTON.....Chair. Mr. Geo. Potts, Haliburton.
Sec. Mr. H. B. Feir, Haliburton.
Mr. John Pearson, Haliburton.
Mrs. Robt. Johnston, Haliburton.
Mr. W. R. Curry, Haliburton.

HALTON.....Chair. Mr. Geo. Hillmer, Oakville.
Sec. Mr. Wm. Bridgman, Burlington.
Mrs. J. R. Elliott, Milton.
Mr. E. F. Earl, Milton.
Mrs. A. T. Brown, Acton.
Mrs. Daniel Livingston, Georgetown.

HASTINGS.....Chair. Mr. W. H. Nugent, Belleville.
Sec. Mr. R. N. Bird, R. R. 4, Stirling.
Mr. Alexander Moore, Plainfield.
Mrs. F. A. Comerford, Eldorado.
Mrs. Chas. Vanderwater, Foxboro.

HURON.....Chair. Mr. G. W. Holman, Goderich.
Sec. Mr. A. T. Cooper, Clinton.
Mrs. H. Fowler, Clinton.
Major R. S. Hays, Clinton.
Mrs. W. A. McKim, Goderich.

KENT.....Chair. Mr. J. A. Cameron, R. R. No. 3, Blenheim.
Sec. Mrs. Catherine McVean, Dresden.
Mrs. A. Pow, Ridgetown.
Mr. J. F. Fletcher, R. R. 1, Merlin.
Mr. J. W. Ward, Highgate.

LAMBTON.....Chair. Mr. A. W. Ellis, Petrolia.
Sec. Mr. R. Stirrett, Sarnia.
Mrs. J. H. Anderson, Oil Springs.
Mrs. Neil Grant, Becher.
Mr. John Donald, R. R. 1, Wyoming.

LANARK.....Chair. Mr. Willard R. Knox, Carleton Place.
Sec. Mrs. J. K. Kelly, Almonte.
Mr. J. R. McDiarmid, Carleton Place.
Mrs. R. V. Fowler, Perth.
Mr. Robt. McCreary, Pakenham.
Mr. Daniel J. Hogan, R. R. 4, Perth.

LEEDS.....Chair. Mr. T. I. Ellis, Gananoque.
Sec. Mr. W. H. McNish, Lyn.
Mr. M. B. Holmes, Athens.
Mrs. R. G. Leggett, Newboro.
Miss Frances E. Lyons, Portland.

LENNOX AND ADDINGTON...Chair. Mr. W. W. Adams, Newburgh.
Sec. Mr. W. G. Wilson, County Clerk, Napanee.
Mrs. Wesley Wagar, Moscow.
Miss Lilian Gandier, Newburgh.
Mr. Carleton Woods, Roblin.

LINCOLN.....Chair. Mr. D. H. Moyer, R.R. 1, Vineland.
Sec. Mr. Geo. X. Walker, R.R. 2, St. Catharines, died March, 1922, succeeded by
Mr. W. A. Richardson, Merritton.
Mrs. E. W. Fry, Vineland Station P.O.
Mrs. Jas. Hobden, Beamsville.
Mr. J. E. Masters, Niagara-on-the-Lake.

MIDDLESEX.....Chair. Mr. John Stewart, London.
Sec. Miss Mary Grant, London.
Mrs. Malcolm Gray, Komoka.
Mr. Allen McPherson, Glencoe.
Mr. John Drummond, Ailsa Craig.

NORFOLK.....Chair. Mr. H. A. Carter, Simcoe.
Sec. Mrs. Annie Buck, Port Rowan.
Mrs. Geo. Smith, Delhi.
Mr. Jas. Brayley, R.R. 2, Langton.
Mr. E. D. Halliday, Simcoe.

NORTHUMBERLAND.....Chair. Mr. Nelson Stone, Campbellford.
Sec. Mr. Edmund Quinn, Castleton.
Mrs. M. E. Maybee, R.R. 6, Trenton.
Mrs. Findlay Clarke, Brighton.
Mr. A. R. Dundas, Cobourg.

ONTARIO SOUTH.....Chair. Mr. Robt. Thompson, Whitby.
Sec. Mrs. Chas. Farwell, Oshawa.
Mrs. Malcolm Forsythe, Claremont.
Mr. Jas. Lucas, Port Perry.

ONTARIO NORTH.....Chair. Mr. John Weatherall, Cannington.
Sec. Mrs. J. K. McLennan, Beaverton.
Mrs. F. M. Frankish, Uxbridge.
Mr. H. Heavener, R.R. 2, Atherley.
Mrs. L. Cooper, R.R. 1, Washago.

OXFORD.....Chair. Mr. W. R. Johnston, Springford, later succeeded by Mr. A. Baechler, Tavistock.
Sec. Mr. Adam Roth, Tavistock.
Mr. A. S. Rennie, Tillsonburg.
Mrs. E. V. Tillson, Tillsonburg.
Mr. C. W. Carrol, Norwich.
Mrs. J. B. Reid, Tillsonburg.

PEEL.....Chair. Mr. T. W. Duggan, Brampton.
Mrs. J. Dorrington, Alton.
Mrs. W. J. Hunter, R.R. 2, Brampton.
Mr. David McCaugherty, Streetsville.
Mr. David Wilson, R.R. 2, Bolton.

PERTH.....Chair. Mr. Wm. Martyn, Mitchell.
Sec. Mr. Duncan McVannel, St. Marys.
Mrs. Andrew Torrance, R.R. 3, Listowel.
Mrs. J. M. McCallum, Shakespeare.
Mr. Wm. Scott, Monkton.

PETERBOROUGH.....Chair. Mr. P. McNulty, Norwood.
Sec. Mrs. B. W. Squire, Norwood.
Col. R. E. Birdsall, Birdsall P.O.
Miss Tanner, Lakefield.
Mr. John McIntosh, R.R. 3, Peterborough.

PRESCOTT.....Chair. Mr. Felix Cadieux, Vankleek Hill.
Sec. Mrs. James Ross, Hawkesbury.
Mrs. J. H. Laurin, Hawkesbury.
Mr. W. J. Duncan, Vankleek Hill.
Mr. Edmond Proulx, L'Orignal.

PRINCE EDWARD.....Chair. Dr. Garfield Platt, Picton.
Sec. Miss Filona Barker, Bloomfield.
Mrs. W. R. Browne, Cherry Valley.
Mr. D. W. Robinson, Consecon.
Mr. W. H. Monaghan, Wellington.

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| RENFREW | Chair. | Mr. G. G. McNab, Renfrew. |
| | Sec. | Miss Julia G. Mallon, Pembroke. |
| | | Mr. Geo. F. McNab, Arnprior. |
| | | Mrs. Elizabeth Davidson, Beachburg. |
| | | Mr. Thomas McKibbon, Eganville. |
| RUSSELL | Chair. | Rev. Robert Strange, Vars. |
| | | Mrs. A. Gauthier, Eastview. |
| | | Mrs. Dr. Boyle, Casselman. |
| | | Dr. M. Powers, Rockland. |
| | | Rev. W. B. Morgan, Russell. |
| SIMCOE | Chair. | Mr. Daniel Quinlan, Barrie. |
| | Sec. | Mrs. E. Nolan, Box 242, Orillia. |
| | | Mr. J. J. D. Banting, Cookstown. |
| | | Mr. T. J. Simpson, Elmvale. |
| | | Mrs. David Williams, Collingwood. |
| | | Mr. C. J. Miller, Orillia. |
| | | Mr. John McMullen, Midland. |
| STORMONT | Chair. | Mr. Henry Williams, Cornwall. |
| | Sec. | Mr. Wm. Pollock, Cornwall. |
| | | Mrs. Dr. W. M. Earle, Avonmore. |
| | | Mrs. Simeon Eamson, Osnabruck Centre. |
| | | Mrs. John Nephew, Finch. |
| VICTORIA | Chair. | Mr. W. C. Moore, Bobcaygeon. |
| | Sec. | Mr. J. W. Lyons, 77 Peel St., Lindsay. |
| | | Mrs. William A. McLennan, Lindsay. |
| | | Mr. F. G. Perrin, Little Britain. |
| | | Mrs. A. Morrison, Kinmount. |
| | | Mrs. Geo. Murphy, R.R., Lindsay. |
| WATERLOO | Chair. | Mr. A. R. G. Smith, New Hamburg. |
| | Sec. | Mrs. Ralph Vance, 26 Glenmorris St., Galt. |
| | | Mr. Walter Snyder, Conestogo. |
| | | Mrs. Gavin Barber, Crosshill. |
| | | Mr. George Tilt, Preston. |
| WELLAND | Sec. | Dr. W. K. Colbeck, Welland. |
| | | Mr. F. H. Gallinger, R.R. 3, Niagara Falls. |
| | | Mrs. E. W. Tench, R.R. 3, Niagara Falls. |
| | | Dr. Douglas, Fort Erie. |
| | | Miss M. J. O'Neil, Port Colborne. |
| WELLINGTON | Chair. | Mr. J. A. Cockburn, R.R. 1, Puslinch. |
| | Sec. | Mrs. F. Wilson, Mount Forest. |
| | | Mr. Jas. Beattie, Fergus. |
| | | Mr. Hermin Graef, Clifford. |
| | | Miss Winnie Conway, Eramosa. |

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| WENTWORTH | Sec. | Mrs. Adam Inch, Mount Hamilton. |
| | | Mrs. J. E. McDonough, Rockton. |
| | | Mr. A. M. Shaver, Ancaster. |
| | | Warden J. A. Moffat. |
| | | Reeve C. S. Bird. |
| YORK | Chair. | Mr. J. M. Pearen, Weston. |
| | Sec. | Rev. H. R. Young, Fairbank. |
| | | Mrs. Robert Tier, Islington. |
| | | Mrs. I. Graves, Scarborough Junction. |
| | | Mrs. C. E. Cane, Newmarket. |
| | | Mr. Walter Scott, Unionville. |

CITIES.

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| BELLEVILLE | Chair. | Mr. W. B. Riggs, Belleville. |
| | Sec. | Miss Anna M. Hurley, 46 Queen Street. |
| | | Miss Mary Yeomans. |
| | | Mr. Thomas F. Wills. |
| | | Mrs. W. C. Mikel. |
| | | Mr. C. M. Stork. |
| BRANTFORD | Chair. | Judge A. O. Hardy, Brantford. |
| | Sec. | Mr. F. W. Thompson, Willard Hall, 35 Wellington Street. |
| | | Mrs. M. M. McBride. |
| | | Mrs. John Wright. |
| | | Mrs. W. H. Whittaker. |
| | | Dr. C. C. Fissette. |
| CHATHAM | Chair. | Rev. R. J. M. Perkins, Chatham. |
| | Sec. | Mrs. Jas. P. Dunn, 30 Jeffrey Street. |
| | | Mr. Albert Groombridge. |
| | | Mrs. R. V. Bray. |
| | | Mr. Chas. Austin. |
| FORT WILLIAM | Chair. | Alderman J. E. Crawford, 109 Cuthbertson Block. |
| | Sec. | Mrs. E. R. Fulmer, 631 North John Street. |
| | | Alderman S. J. Robb. |
| | | Mrs. George A. Graham. |
| | | Mrs. J. D. Nichol. |
| | | Mr. J. R. Pattison. |
| | | Mrs. E. Currie. |
| GALT | Chair. | Mr. Mark Mundy, Galt. |
| | Sec. | Miss Emma K. Egerton, 122 Chalmers St. |
| | | Mrs. Jean Lash. |
| | | Mr. Alexander White. |
| | | Mrs. Thomas Barrett. |

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| GUELPH | Chair. | Mr. John M. Taylor, Guelph. |
| | Sec. | Mr. C. W. Dawson, 9 Clinton Street. |
| | | Mrs. T. Goldie. |
| | | Mrs. A. Anderson. |
| | | Alderman H. Quarmby. |
| | | Mr. John McKay. |
| HAMILTON | Chair. | Mr. Chas. G. Peebles, Hamilton. |
| | Sec. | Mr. W. Cassaday, 163 Emerald Street South. |
| | | Mrs. Harry Carpenter. |
| | | Mrs. J. Inman. |
| | | Mrs. Hatch. |
| | | Col. W. R. Turnbull. |
| KINGSTON | Chair. | Mrs. Bruce Taylor, Principal's Residence, College Grounds. |
| | Sec. | Prof. W. A. Mackintosh, Queen's University. |
| | | Mrs. M. Easson. |
| | | Miss I. C. Ronan. |
| | | Alderman C. J. Graham. |
| KITCHENER | Chair. | Mr. Robert Smyth, 103 Queen Street South. |
| | Sec. | Mr. Arthur Goudie, 42 King Street East. |
| | | Mrs. Chas. K. Massell. |
| | | Mrs. M. Kaufman. |
| | | Mr. John A. Lang. |
| LONDON | Chair. | Rev. T. D. McCullough, Bank of Toronto Building. |
| | Sec. | Miss Stella Macklin. |
| | | Mr. Hussey. |
| | | Mrs. John Gemmell. |
| | | Mrs. J. W. Cunliffe. |
| NIAGARA FALLS | Chair. | Alderman Clara W. Twidale, 30 College Avenue. |
| | Sec. | Rev. Canon Guy B. Gordon, 247 River Road. |
| | | Mr. W. H. Carroll. |
| | | Mr. M. C. Goodsir. |
| | | Mrs. A. E. Hallam. |
| OTTAWA | Chair. | Mrs. Bryce Stewart, 112 Argyle Street. |
| | Sec. | Rev. A. G. Cameron, Juvenile Court. |
| | | Mr. F. W. McCrae. |
| | | Mrs. Chas. Thorburn. |
| | | Mr. Thos. Burns. |
| | | Mme. S. Lelievre. |
| OWEN SOUND | Chair. | Mr. A. E. Trout. |
| | Sec. | Rev. Dr. J. B. Fraser. |
| | | Mrs. Geo. E. Dunoon. |
| | | Miss Mary Notter. |
| | | Mr. A. F. Armstrong. |

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| PETERBOROUGH | Chair. | Mr. Sidney Whatley, 70 Robinson Street. |
| | Sec. | Mr. F. H. Dobbin. |
| | | Mr. Thos. McMurray. |
| | | Mrs. M. C. Hardie. |
| | | Mrs. Jos. Knox. |
| PORT ARTHUR AND THUNDER BAY | Chair. | Mr. A. E. Gurney, 309 Argyle Street. |
| | Sec. | Mr. A. J. Forsyth, 21 College Street. |
| | | Mrs. T. S. T. Smellie. |
| | | Mrs. W. A. Milne. |
| | | Mr. A. C. Wood. |
| | | Judge McKay. |
| | | Mr. J. W. Sutherland, Hymers. |
| ST. CATHARINES | Chair. | Mr. A. M. Watts, Queen Street. |
| | Sec. | Mr. L. P. Cunningham, 111 Church Street. |
| | | Mr. D. C. Hetherington. |
| | | Mrs. R. English. |
| | | Mrs. L. M. Schenck. |
| | | Mrs. Mary Malcolmson. |
| ST. THOMAS | Chair. | Mr. F. W. Wright. |
| | Sec. | Miss Tessie Ingram, 134 Wellington Street. |
| | | Rev. H. E. Thornloe. |
| | | Mr. John L. Burger. |
| | | Mrs. John Lane. |
| | | Mrs. Rhea Butler. |
| SARNIA | Chair. | Mr. John Wilkinson, 506 Christina Street, North. |
| | Sec. | Mr. H. Steele, 390 Brock Avenue South. |
| | | Mrs. F. W. Kittermaster. |
| | | Miss Helen Barrie. |
| | | Dr. R. G. H. McDonald. |
| SAULT STE. MARIE | Chair. | Mr. A. E. Whytall, 166 Tancred Street. |
| | Sec. | Mr. G. W. Martin, 24 Laird Street. |
| | | Mrs. A. Smith. |
| | | Mr. Chas. Rose. |
| | | Mrs. Wm. Bourke. |
| | | Mrs. H. S. Hull. |
| STRATFORD | Chair. | Mrs. Harry Davis, 57 St. David Street. |
| | Sec. | Mrs. H. W. Strudley, 186 Mornington Road. |
| | | Mr. J. J. Dalrymple. |
| | | Mrs. M. Campkin. |
| | | Mr. W. K. Blakeston. |
| TORONTO | Chair. | Mr. Frank Morgan, 209 Ashdale Avenue. |
| | Sec. | Miss Jane Barclay, 30 Beatty Avenue. |
| | | Miss Gertrude Lawlor. |
| | | Miss E. Lockhart Gordon. |
| | | Mr. P. S. Patterson. |

WELLAND.....Chair. Dr. W. K. Colbeck.
Sec. Mrs. W. J. Jacobs.
Mrs. L. B. Duff.
Mrs. Dr. Howell.
Alderman A. Griffith.
Alderman Harry Jones.

WINDSOR.....Chair. Dr. Remi Casgrain, 141 Pitt Street West.
Sec. Mrs. M. E. Fotheringham, Office of City Clerk.
Miss Helen Bartlet.
Mr. A. E. Hooper.
Rev. Owen C. Gray.

WOODSTOCK.....Chair. Mr. M. J. Brophy, Woodstock Business College.
Sec. Mr. R. W. Ferguson, 4 Victoria Street North.
Mr. G. A. Davison.
Mrs. Dr. Stevens.
Mrs. D. J. McGregor.

DISTRICTS.

ALGOMA.....Chair. Mr. H. J. Glanville, Thessalon.
Sec. Mrs. Jas. Kennedy, Thessalon.
Mr. Henry Knight, R.R. 1, Sault Ste. Marie.
Mrs. S. M. McGuire, Thessalon.
Mr. E. A. White, Bruce Mines.
Mr. J. M. Gibbs, Richard's Landing, St. Joseph's Island.

KENORA

(*a*) KEEWATIN TO VERMILION BAY.....Chair. Mrs. J. P. Earngey, Kenora.
Sec. Rev. E. Diamond, Kenora.
Mr. Cornish, Keewatin.
Mrs. Thos. Proudlock, Kenora.
Mrs. Wm. Reynolds, Keewatin.
Mr. A. B. Johnstone, Keewatin.

(*b*) VERMILION BAY EAST—DRYDEN....Chair. Mr. Alfred Pitt, Dryden.
Sec. Mr. J. H. Hill, Dryden.
Mrs. Dr. Dingwall, Dryden.
Mrs. M. S. Campbell, Dryden.
Mr. Chas. Morgate, Dryden.
Mr. H. M. Davidson, Dryden.

(*c*) SIOUX LOOKOUT....Chair. Mr. H. L. Williams, died June, 1922.
Sec. Mrs. B. I. Mulmstead.
Mrs. T. L. Carroll.
Dr. W. E. C. Day.
Mr. L. Nichols.
Mrs. Richard Eady.

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| Manitoulin | Chair. | Rev. W. T. Swainson, Gore Bay. |
| | Sec. | Mrs. W. W. Anglin, Mindemoya. |
| | | Mrs. W. A. Hawkins, Little Current, Manitoulin. |
| | | Mr. Wm. Clark, Silver Water. |
| | | Mrs. Howard Smith, Manitowaning. |
| Muskoka | Chair. | Mrs. H. L. Goltz, Bardsville. |
| | Sec. | Mrs. J. T. Andrews, Bracebridge. |
| | | Mr. D. T. Hodgson, Bracebridge. |
| | | Mr. Archibald Sloan, Gravenhurst. |
| | | Mrs. H. E. Rice, Huntsville. |
| Nipissing | | |
| (*a*) North Bay | Chair. | Mrs. H. Detlor, North Bay. |
| | Sec. | Mrs. Wm. Anderson, North Bay. |
| | | Mr. A. Jackman, North Bay. |
| | | Mr. R. Kennedy, North Bay. |
| | | Mrs. J. J. Mulligan, North Bay. |
| | | Mr. Napoleon Fink, Mattawa, resigned January, 1922, succeeded by Mr. C. A. Fink, Mattawa. |
| (*b*) Sturgeon Falls | Chair. | Mr. Levesque, Sturgeon Falls. |
| | Sec. | Mrs. I. Lebel, Sturgeon Falls, resigned July 1, 1922. |
| | | Mr. E. H. Winn, Sturgeon Falls. |
| | | Mrs. Geo. Cockburn, Sturgeon Falls. |
| | | Mr. L. H. Belanger, Verner. |
| Western Parry Sound | Chair. | Rev. Canon W. A. J. Burt. |
| | Sec. | Mr. F. Tasker, Local Registrar of Supreme Court. |
| | | Rev. V. G. McFadden. |
| | | Mrs. F. L. Walton. |
| | | Mrs. Jas. Binnie. |
| Eastern Parry Sound | Chair. | Rev. Richard Haines, Powassan. |
| | Sec. | Rev. Wm. Reid, Powassan. |
| | | Mrs. Dan Wilson, Burk's Falls. |
| | | Mrs. Burns, South River. |
| | | Mr. Harry Hayward, Scotia Junction. |
| Rainy River | Chair. | Mrs. H. H. Walker, Fort Frances. |
| | Sec. | Rev. H. E. Cowan, Fort Frances. |
| | | Mr. C. Bruce Campbell, Rainy River. |
| | | Mr. H. C. Grimshaw, Rainy River. |
| | | Mrs. W. F. Sullivan, Emo. |
| Sudbury and District | Chair. | Mr. Stephen Fournier, Sudbury. |
| | Sec. | Mrs. R. R. McKessock, Sudbury. |
| | | Mr. G. E. Buchanan, Sudbury. |
| | | Mrs. J. J. Kehoe, Sudbury. |
| | | Mrs. H. C. Duncan, Sudbury. |
| | | Mrs. K. S. Clarke, Coniston. |
| | | Mr. N. H. Bowers, Massey. |

Temiskaming.....Chair. Mr. John Clark, Englehart.
Sec. Mr. C. A. Byam, New Liskeard.
Mrs. A. H. Willett, Cochrane.
Mrs. Geo. Mitchell, Cobalt.
Mrs. Kirstine, Matheson.
Major J. E. McCuaig, Haileybury.
Dr. J. A. McInnis, Timmins.

Separated Towns.

Brockville.....Chair. Mr. W. B. Reynolds.
Sec. Mrs. Alice J. Comstock.
Judge Reynolds.
Mrs. W. B. Carleton.
Mr. J. M. Phillips.

Ingersoll.....Chair. Mr. S. A. Gibson, Deputy Post Master.
Sec. Miss Annie Howe.
Mrs. T. N. Mayberry.
Mr. C. H. Summer.
Mr. Thos. Hamill.
Mrs. A. Macauley.

Prescott.....Chair. Mr. F. J. Davey.
Sec. Mr. Chas. Ransom.
Mr. W. P. McCarthy.
Mrs. Wm. Crannie.
Miss Louise Jones.

St. Mary's.....Chair. Mr. B. F. Lancaster.
Sec. Mrs. S. J. Dunseith.
Mr. D. L. O'Brien.
Mrs. Wm. Mills.
Mr. J. K. Richardson.

Smith's Falls.....Chair. Mr. Wilson McRae, Barrister.
Sec. Mrs. H. S. Coombs.
Mr. J. F. Montgomery.
Mrs. Arthur Jones.
Mr. Richard Craig.

Trenton.....Chair. Rev. Canon Armstrong.
Sec. Miss Helena Driscoll.
Mr. Sutcliffe.
Mr. Robt. Whyte.
Mrs. Drurie.

Walkerville.....Chair. Mr. C. W. Hoard, Devonshire and Wyandotte Streets.
Sec. Mr. H. L. Berry, 169 Victoria Road.
Mr. Wm. Grant.
Mrs. J. H. Cockburn.
Mrs. O. C. Tilman.

## Indian Reserve Local Boards.

Moravians of Thames

Indian Agent, Mr. E. Beattie, Highgate.
Rev. J. C. Nethercott, Bothwell.
Rev. Mr. Hunts, Thamesville.
Mrs. Eunice Snake, Bothwell.
Mrs. Maggie Noah, Thamesville.
Mr. Washington Jacobs, Thamesville.

Chippewas of Newash.

Indian Agent, Capt. R. G. Garland, Cape Croker.
Sec. Mr. Carl F. Jones.
Mrs. Chas. Gilbert.
Rev. A. W. Strapp.
Rev. Father Cadot.
Mrs. Peter Waukey.
Chief C. K. Jones.

Dokis, French River, Nipissing and Timagami.

Indian Agent, Mr. G. P. Cockburn, Sturgeon Falls.
Chief Peter Beaucage, Sturgeon Falls.
Mrs. Benjamin Goulais, Sturgeon Falls.
Mrs. Peter McLeod, Sturgeon Falls.

Gore Bay.....Indian Agent, Mr. J. R. MacGregor, Gore Bay.
Rev. Eugene Papineau, Little Current.
Mr. Edwin Weeks, Morrisville.
Mrs. John May, West Bay.
Mrs. Paul Cada, Sheshegwaning.

Chippewas of Sarnia and Chippewas and Pottawattomies of Walpole Island.

Indian Agent, Mr. Thos. Paul, Sarnia.
Rev. Wm. Harding, Forest.
Rev. S. A. Brigham, Walpole Island.
Mr. Nicholas Plain, Sarnia.
Mrs. John Solomon, Walpole Island.
Mrs. Dan Bresette, Ravenswood.

Manitowaning...Indian Agent, Mr. R. J. Lewis, Manitowaning.
Rev. G. A. Artus, Wikwemikong.
Rev. E. O. Montizambert, Little Current.
Mr. Wm. Kinoshameg, Wikomikong.
Mrs. Jos. Swanishing, Wikwemikong.
Mrs. Chas. S. King, Wikwemikong.
Rev. L. Percheron, Sudbury.

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| Chippewas of Saugeen. | | |
| | Indian Agent, | Mr. T. A. Stout, Chippewa Hill. |
| | Sec. | Mr. Sidney S. Mandowob, Chippewa Hill. |
| | | Rev. A. E. Steinhauer, Chippewa Hill. |
| | | Mr. W. H. Crowell, Chippewa Hill. |
| | | Mrs. Ed. Joshua, Chippewa Hill. |
| | | Mrs. A. Ritchie, Chippewa Hill. |
| Chippewas, Munceys and Oneidas of Thames. | | |
| | Indian Agent, | Mr. Thos. McGookin, Muncey. |
| | | Rev. Mr. Cottam. |
| | | Rev. C. W. McKenzie. |
| | | Rev. S. R. McVittie. |
| | | Rev. H. W. McTavish. |
| | | Mr. Levi Dextater. |
| | | Mrs. Lillie Powless. |
| | | Mrs. Sam Muskokomon. |
| Six Nations..... | Indian Agent, | Major C. J. Smith, Brantford. |
| | Sec. | Miss Mary J. Jamieson, Ohsweken. |
| | | Rev. G. Wardell, Ohsweken. |
| | | Rev. J. L. Strong, R.R. 6, Hagersville. |
| | | Rev. Thos. Whitebean, Six Nations. |
| | | Mr. Elliott Moses, Ohsweken. |
| | | Miss Cora Russell, Hagersville. |

## An Act to provide for payment of allowances in certain cases to the Mothers of Dependent Children.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:—

**1.** This Act may be cited as *The Mothers' Allowances Act.* Short title.

**2.** In this Act,

(*a*) "Commission" shall mean Mothers' Allowances Commission appointed under this Act; Interpretation "Commission."

(*b*) "Local Board" shall mean board appointed for a county, city or separated town or for a provisional judicial district under the authority of this Act; "Local Board."

(*c*) "Minister" shall mean that member of the Executive Council to whom for the time being the administration of this Act is assigned; "Minister."

(*d*) "Regulations" shall mean Regulations made by the Lieutenant-Governor in Council under the authority of this Act. "Regulations."

**3.** Subject to the provisions of this Act and the regulations a monthly allowance may be paid towards the support of the dependent children of a mother who, Conditions under which allowances may be paid.

(*a*) Is a widow or the wife of an inmate of a hospital for the insane in Ontario or of a man who is permanently disabled and incapable of contributing to the support of his family;

(*b*) Was resident in Canada at the time of the death or total disability of the father of the children on whose behalf the allowance is to be made, and for a period of three years immediately prior to the application for an allowance;

(*c*) Is resident in Ontario at the time of the application for an allowance and for a period of two years immediately prior thereto;

(*d*) Continues to reside in Ontario with her dependent children while in receipt of an allowance;

(*e*) Was a British subject by birth or naturalization or is the widow or wife of a British subject;

(*f*) Is a fit and proper person to have the care and custody of her children;

(*g*) Has resident with her two or more of her own children under fourteen years of age and has not adequate means to care properly for them without the assistance of an allowance under this Act.

Commission established.

**4.**—(1) For the purpose of this Act there shall be established a Commission composed of five persons, two of whom shall be women, appointed by the Lieutenant-Governor in Council, and the Commission shall be a body corporate under the name of "The Mothers' Allowances Commission."

Chairman and vice-chairman.

(2) The Lieutenant-Governor in Council shall annually appoint one of the members of the Commission to be chairman and another to be vice-chairman of the Commission.

Vice-chairman's duties and powers.

(3) In case of the absence of the chairman or of a vacancy in the office, the vice-chairman shall have and perform all the powers and duties of the chairman under this Act and the Regulations.

Term of office.

(4) The members of the Commission shall be appointed in the first instance for one, two, three, four and five years respectively and every member subsequently appointed shall be appointed for a term of five years.

Vacancies.

(5) In case of a vacancy caused by the death, resignation or incapacity of a member of the Commission a successor to such member shall be appointed to hold office for the remainder of the unexpired term.

Re-appointment.

(6) Members of the Commission shall be eligible for re-appointment.

Allowances and expenses.

(7) The members of the Commission shall serve without remuneration except that the Lieutenant-Governor in Council may fix a per diem allowance to be payable to each member for attendance at meetings of the Commission and every member shall be entitled to his reasonable and necessary travelling expenses as certified by the chairman for attendance at such meetings and in the transaction of the business of the Commission.

Quorum.

(8) Three members of the Commission shall constitute a quorum.

Staff and Salaries.

**5.**—(1) The Lieutenant-Governor in Council may on the recommendation of the Commission appoint an executive secretary, and such other officers, clerks and servants of the Commission as may be deemed expedient and may fix the salaries of the members of the staff of the Commission.

Rev. Stat., c. 14 and 8 Geo. V, c. 5, to apply.

(2) *The Ontario Public Service Act* and *The Ontario Public Service Act, 1918*, shall apply to the Commission as a branch or department of the public service.

**6.** It shall be the duty of the Commission. Duties of Commission.

(*a*) To inquire as to the persons qualified as provided by section 3 to receive allowances under this Act, in any county or district or city or separated town in Ontario;

(*b*) To obtain such information as to such persons as the Regulations may require;

(*c*) To receive through local boards or otherwise applications by or on behalf of persons so qualified for the payment of allowances under this Act and to consider the same;

(*d*) To fix the maximum and minimum allowances which may be granted under this Act;

(*e*) To make orders granting allowances to mothers by whom or on whose behalf application is made to the Commission and who appear to the Commission to be qualified to receive such allowances;

(*f*) To keep such records and statistics as the Regulations may require or as may appear to be necessary for the proper discharge of the duties of the Commission;

(*g*) To report in writing to the Lieutenant-Governor in Council at the close of each fiscal year, with such particulars and information as the Regulations may require.

**7.** Allowances granted under this Act and the expenses of administration of this Act shall be payable out of such moneys as may be voted by the Assembly and appropriated by the Legislature for those purposes, by the Treasurer of Ontario upon the direction in writing of the Chairman of the Commission countersigned by the member of the Executive Council to whom the administration of this Act is assigned, and every such direction shall be final and conclusive and shall not be subject to further examination or audit, and the Treasurer upon receiving the direction shall issue the cheque and the Provincial Auditor shall countersign the same. Manner of payment.

**8.**—(1) Every direction for payment of an allowance under this Act shall name the county, city or separated town or provisional judicial district of which the person to whom the allowance is payable shall be deemed a resident for the purposes of this Act. Contributions by county, city or town. Residence of beneficiaries.

(2) Notice in writing, signed by the chairman, that such allowance has been granted with the name and place of residence of the person to whom the same is payable and stating that the municipal corporation of the county, city Notice to municipality.

or town will be required to contribute to such allowance as hereinafter provided shall be sent by registered post to the clerk of the corporation of the county, city or town of which such person is resident.

Objections to contribution.

(3) If the corporation desires to object to making such contribution, the Commission shall hear the objections and consider the same, and may confirm the direction, or if it is deemed unfair or unjust that the corporation should be chargeable may amend the direction and name some other county, city or town as liable for the contribution, but no municipal corporation shall be chargeable under this section unless the person to whom the allowance is payable has resided in the municipality continuously for at least one year immediately prior to the application to the local board for the allowance under this Act.

Removal to another municipality.

(4) Where the person to whom the allowance is payable removes to another municipality, that municipality shall not be made liable for the contribution until such person has resided in such other municipality continuously for at least one year.

Amount of contribution.

(5) Every municipal corporation named by the Commission as a contributor under this section shall at such intervals and upon such dates as may be fixed by the Regulations, pay to the Treasurer of Ontario an amount equal to one-half of the allowance, and every such amount shall be a debt due to the Crown from the corporation and recoverable with costs by action at the suit of the Treasurer of Ontario.

Provisional judicial districts.

(6) Where the person to whom an allowance is payable under this Act is found by the Commission to be a resident of some place in a provisional judicial district, other than a city, contributions shall not be required under this section, but the whole amount of such allowance shall be borne by the Province.

Decisions of Commission,— finality of.

**9**. The decision of the Commission as to any matter arising under this Act shall be final and conclusive and shall not be subject to appeal or review by any court of law or otherwise, but the Commission may reconsider any decision and may rescind, alter or amend any order, direction or decision previously made under the authority of this Act.

Regulations.

**10**. On approval of the Lieutenant-Governor in Council the Commission may make Regulations,

(*a*) Governing the procedure of the Commission and prescribing the time and place of meetings of the Commission;

(*b*) Prescribing the duties of the executive secretary and other members of the staff of the Commission;

(*c*) Providing for the appointment of a local board for a county, city or separated town or district, or for any defined territory in Ontario;

(*d*) For the conducting of inquiries and investigations by local boards as to persons to whom allowances may be paid or who are in receipt of allowances under this Act or by whom or on whose behalf application has been made for payment of allowance;

(*e*) Prescribing the form of reports of local boards and the particulars to be stated therein;

(*f*) Providing for the appointment of visitors or other local officers of the Commission and prescribing their duties;

(*g*) Respecting the proofs to be furnished before payment of any allowance or continued payment thereof;

(*h*) Fixing the intervals at, and the manner in which allowances shall be paid under this Act;

(*i*) Prescribing forms to be used by the Commission, local boards, visitors and other officers and by persons applying for allowances under this Act;

(*j*) Respecting the property qualifications and other sources of income of beneficiaries under this Act;

(*k*) Generally for the better carrying out of the provisions of this Act.

Commencement of Act.

**11.** This Act shall come into force and take effect on the 1st day of October, 1920.

## An Act to amend The Mothers' Allowances Act.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Short title.

**1**. This Act may be cited as *The Mothers' Allowances Act, 1921.*

1920, c. 89, s. 3. amended.

**2**. The clause lettered *a* in section 3 of *The Mothers' Allowances Act* is amended by striking out the words "in Ontario" in the second line and substituting therefor the words "in Canada" and by adding at the end of the said clause after the word "family" the words "or of a man who has deserted her and who has not been heard of for at least five years" so that the clause will read as follows:

To whom allowance may be paid.

(*a*) Is a widow or the wife of an inmate of a hospital for the insane in Canada or of a man who is permanently disabled and incapable of contributing to the support of his family, or of a man who has deserted her and who has not been heard of for at least five years.

1920, c. 89, s. 3, amended.

**3**. The said section 3 of *The Mothers' Allowances Act* is amended by adding thereto the following subsection:

(2) A like allowance may be paid to a woman who is a British subject domiciled and resident as aforesaid and is a fit and proper person to have the care and custody of children and who:

(*a*) Has resident with her and under her care a a child over the age of fourteen years or a husband who is permanently disabled and incapable of contributing to the support of the family and has also resident with her one of her own children born in lawful wedlock under the age of fourteen years and has not adequate means to care properly for such child without the assistance of an allowance under this Act; or

Allowance to foster mother.

(*b*) Is married or unmarried and has resident with her two or more orphan children under fourteen years of age and is the grandmother, sister, aunt or other suitable person acting as the foster mother of such children and has not adequate means to care properly for them without the assistance of an allowance under this Act.

**4.** Section 10 of *The Mothers' Allowances Act* is amended by adding thereto the following clause: 1920, c. 89, s. 10, amended.

(*jj*) For entering into arrangements with the Government of any other Province in the Dominion of Canada making similar provision for the payment of allowances to mothers as is made by this Act for the payment of such allowance in the case of any person who has been in receipt of such allowance in another Province and who moves into Ontario, or in the case of a person who has resided in such other Province and in Ontario for periods which together equal the term of residence required by this Act in the case of a resident of Ontario; but no such arrangement shall be entered into nor shall any such payment be made except where the Province concerned has passed legislation enabling reciprocal action to be taken with regard to beneficiaries under this Act who may move into such Province. Reciprocal arrangement with other provinces.

**5.** *The Mothers' Allowances Act* is amended by adding thereto the following section: 1920, c. 89, amended.

3*a*. In cases presenting special circumstances where investigation has shown the advisability of an allowance being granted to the children dependent upon a mother or foster mother who is not strictly eligible under the terms of section 3 of this Act, the Commission may recommend to the Lieutenant-Governor in Council the granting of an allowance and the amount of the same, and the Lieutenant-Governor in Council may consider any such recommendation and direct the payment of an allowance accordingly. Allowance in special cases.

**6.** Where in *The Mothers' Allowances Act* or in this Act reference is made to the age of fourteen years in the case of any child or children towards whose support an allowance may be paid, such reference, on and after the coming into effect of *The Adolescent School Attendance Act, 1919*, or any part thereof, shall be read as if the words "sixteen years" were substituted for "fourteen years" and *The Mothers' Allowances Act* and this Act shall thereupon be deemed to be amended accordingly. Effect of the Adolescent School Attendance Act, 1919.

**7.** This Act shall come into force on the day upon which it receives the Royal Assent. Commencement of Act.

## BULLETIN No. 1.

*A Memorandum prepared by the Mothers' Allowances Commission for the guidance of Applicants and Beneficiaries under the Act.*

TORONTO, September 1, 1920.

The Mothers' Allowances Act, under certain conditions, provides for the payment of a monthly allowance toward the support of dependent children in the care of their mothers.

1. *Applications.*

1. Applications are considered only when the mother of the children is a widow or the wife of an inmate of a hospital for the insane in Ontario, or of a man who is permanently disabled and incapable of contributing to the support of his family.

2. The mother must have been resident in Canada at the time of the death or total disability of the father of the children on whose behalf the allowance is to be made, and for a period of three years immediately prior to the application for an allowance.

3. The mother must be resident in Ontario at the time of the application for an allowance and must have been living in Ontario for the two years immediately prior to this date.

4. The mother must continue to live in Ontario with her dependent children so long as they are receiving an allowance. Any change of residence must be reported at once.

5. The mother must be a British subject by birth or naturalization or the wife or widow of a British subject.

6. The mother must be a fit and proper person to have the care and custody of her children.

7. The mother must have two or more of her own children under fourteen years of age living with her, and must show that she cannot care properly for them without the assistance of an allowance under the Act. Where a mother has two or more children, even if they are now being cared for in institutional homes, it is quite legitimate for her to make application for an allowance in order that she may make a home for them.

2. *Investigations.*

The members of the Commission do not wish applicants to be considered as applying for charity; rather, the mother, when in receipt of an allowance, is to be regarded as an employee of the Ontario Government receiving remuneration for services rendered in the proper care of her children.

It is the duty, therefore, of the Commission and of the local board to investigate carefully the fitness of the applicant for her position.

Certificates of marriage and the birth certificates of the children are required for examination, and where the mother is a widow, the death certificate of her husband.

3. *Supervision of Beneficiaries.*

The mother, as an employee of the Government, must not only satisfy the Commission of her fitness to receive an allowance at the time of her application, but she must satisfy them that she is fulfilling the trust which is being placed in her, and co-operation with the official visitors of the Commission and local boards is necessary toward this end. Satisfactory reports of the health and general welfare of the children must be received if the allowance is to be continued.

4. *Amount of Allowance.*

The Act does not state any fixed sum or schedule according to which the payment of allowances will be made. The Commission fix the maximum and minimum allowances which will be granted, and each family will receive individual consideration within these limits.

MOTHERS' ALLOWANCES COMMISSION.

Rev. Peter Bryce, *Chairman.*
Mrs. Adam Shortt, M.D., *Vice-Chairman.*
Mrs. Wm. F. Singer.
Major T. J. Murphy.
Mr. A. J. Reynolds.

## BULLETIN No. 2.

*Regulations re Appointment of Local Boards.*

1. A local board shall consist in general of five members, who shall give their services without remuneration, and of whom not less than two shall be women. The Commission may, in any instance, for reason, provide for a larger or a smaller number of members on a local board.

2. The governing body of each country, city, separated town, district' or of any defined territory in Ontario, as the case may be, may nominate two members for the local board. The remaining three members shall be chosen by the Commission and the five members so chosen shall be appointed by the Commission and shall together constitute the local board.

3. Should the governing body of a country, city, separated town or district fail to choose these two members for the local board, after having been requested to do so, then the Commission may appoint five persons to form a local board.

4. The person whose name appears first in the list of members appointed to the local board shall convene its first meeting. At this first meeting it shall be the duty of the board to appoint from their members a chairman, a vice-chairman and a secretary; and to consider the time and place of their regular meetings.

5. The members of the local board shall be appointed for a period of one year, dating from October 1st, 1920, and annually thereafter from October 1st; members shall be eligible for re-appointment.

6. In the event of a vacancy due to the death or resignation of a member or to other cause, the local board may recommend and the Commission appoint the successor to the retired member.

7. Three members of a local board shall constitute a quorum.

8. Should any member of a local board be absent without valid reason from three successive meetings, the chairman may declare the seat of that member vacant, and the local board may then recommend to the Commission a successor to act for the unexpired portion of the year.

9. In general, applications for allowances shall be made in the first instance to the local board, which shall consider the same in relation to the terms of The Mothers' Allowance Act and Regulations, and shall forward the same with their report and recommendations to the Commission.

10. In order to assure publicity, the Secretary of the local board shall announce through the local press, the personnel of the membership of the board, and the fact that they are prepared to receive application for allowances under The Mothers' Allowances Act.

Toronto, September 15th, 1920.

## BULLETIN No. 3.

### *Duties of Local Board.*

*Local Publicity.*

1. The Local Board shall use any means in its power to keep before the community the meaning and purpose of the Mothers' Allowances Act and the methods of its application. The Local Board shall have permission to publish, without any expense to the Commission, any literature sent from the Offices of the Provincial Commission.

2. The name of the applicant and the details of the application shall be considered confidential.

*Receipt of Application.*

3. The Local Board shall receive all applications, which shall be filled in under the supervision of a member of the Board, except in the case of Counties and Judicial Districts, when applications may be received by individual members of the Board, or the Clerk of the Township in which the applicant resides. Application forms shall be made in duplicate, the one to be forwarded to the Provincial Commission and the other to be retained by the Local Board.

4. The Local Board shall forward to the Commission information concerning any changes in the domestic condition of the recipient of an allowance which will, in any way, affect the amount to be paid. Reports in reference to such matters shall be forwarded to the Commission as occasion arises.

5. A quarterly report of the operations of the Local Board shall be made on the form supplied by the Commission and forwarded to the Provincial Commission on the 1st day of October, January, April and June of each year.

October 1st, 1920.

## BULLETIN No. 4.

The Mothers' Allowances Act, under certain conditions, provides for the payment of a monthly allowance toward the support of dependent children.

1. Applications are considered when the mother of the children is a widow or the wife of an inmate of a hospital for the insane in Canada, or of a man who is permanently disabled and incapable of contributing to the support of his family.

2. The mother must have been resident in Canada at the time of the death or total disability of the father of the children on whose behalf the allowance is to be made and for a period of three years immediately prior to the application for an allowance.

3. The mother must be resident in Ontario at the time of the application for an allowance and must have been living in Ontario for two years immediately prior to this date.

4. The applicant must have been resident continuously for at least one year in the municipality in which she now resides (see Section 8 (3), Mothers' Allowances Act, 1920). If an applicant has removed from the municipality in which she has been resident to another municipality in which she is not qualified under section 8, sub-section 3, of The Mothers' Allowances Act, 1920, she will only be eligible for that half of the allowance payable by the Province until she has resided in the new municipality continuously for one year.

5. The mother must continue to live in Ontario with her dependent children so long as they are receiving an allowance.

6. The mother must be a British subject by birth or naturalization or the wife or widow of a British subject.

7. The mother must be a fit and proper person to have the care and custody of her children.

8. If the mother is a widow she must have two or more of her own children under fourteen years of age living with her, or one of her own children under fourteen years of age and one over fourteen years of age, totally and permanently incapacitated, both in her care; or if the wife of a huband totally and permanently incapacitated she must have one of her own children under fourteen years of age and the husband both in her care, or if she is the wife of a man in a hospital for the insane in Canada, she must have two or more children under fourteen years of age in her care.

A mother with children in institutional homes may make application for an allowance, but it is expected that she, on or before receipt of an allowance, will make a home for the children. Allowances are not paid to mothers whose children are in institutions.

9. The mother is not eligible for an allowance under the Act if she has adequate means to care properly for her children.

10. Provision is also made for the granting of an allowance to a woman who is married or unmarried and has resident with her and in her care two or more orphan children under fourteen years of age, and is the grandmother, sister,

aunt or other suitable person acting as the foster mother of such children and has not adequate means to care properly for them without the assistance of an allowance under the Act.

All qualifications as to length of residence, naturalization, etc., apply also in this case and in cases cited in the following sections.

11. In cases of presumption of death, application will be considered if the mother can submit legal proof in the form of a statutory declaration showing evidence of not having heard of or from her husband for a period of five years prior to the making of application and showing that no support either directly or indirectly was received from the husband during that period. In such cases the mother must have two or more children of her own under fourteen years of age in her care.

12. Effect of The Adolescent School Attendance Act, 1919.

Where, in the foregoing, reference is made to the age of fourteen years in the case of any child or children towards whose support an allowance may be paid, such reference on and after the coming into effect of The Adolescent School Attendance Act, 1919, or any part thereof, shall be read as if the words "sixteen years" were substituted for "fourteen years."

## Administration.

The Mothers' Allowances Act is administered for the Province by a Commission with offices located at 46 Richmond Street West, Toronto. Every city, separated town, county and judicial district has a Local Board and application for an allowance should be made in the first instance to a member of this Board. Where a member of a Local Board is not convenient, application may be made to a Municipal Clerk or in the case of an Indian Reserve, to the Indian Agent.

## Investigation.

The Commission does not wish applicants to be considered as applying for charity; but that the mother be regarded as an employee of the state, receiving remuneration for services rendered in the proper care of her children.

It is the duty of the Commission and the Local Board to investigate carefully the fitness of the applicant for her position. Certificates of marriage and the birth certificates of the children for whom application is made, are required for examination; where the mother is a widow the death certificate of her husband is required, as is also a medical certificate in case of incapacitation and such other certificates as the Commission may at any time request. In the case of foster mothers, certificates of the death of both parents are necessary.

If certificates are not at hand, please apply enclosing 25c fee for verification of each certificate required, to a member of the Local Board for forms on which to make application to the Registrar-General's Department at the Parliament Buildings, Queen's Park, Toronto. The form of certificate of incapacitation or of statutory declaration may also be secured from a member of the Local Board, or the offices of the Commission.

### Supervision of Beneficiaries.

The mother, as an employee of the Government, must not only satisfy the Commission of her fitness to receive an allowance at the time of her application, but she must satisfy it that she is fulfilling the trust which is being placed in her and co-operation with the official visitors of the Commission and Local Boards is necessary toward this end. Satisfactory reports of the health and general welfare of the children must be received if the allowance is to be continued.

### Amount of Allowance.

The following rates are used as the basis of calculation;
City Rates:

Beneficiary with two children.....$40 per month
Beneficiary with three children.....$45 per month
Beneficiary with four children.....$50 per month
Beneficiary with five or more children.....$55 per month

Rates in Municipalities which are not cities are $10 lower than the above.

In calculating the amount of an allowance, reductions are made for equity in real property and the earnings of wage-earning children. Questions of amount of property held, amount of each and other assets are also considered.

### Financial Liability of Municipalities under the Mothers' Allowances Act.

1. Where the person to whom an allowance is payable has resided in the municipality continuously for at least one year immediately prior to the application to the Local Board for an allowance under the Act, that municipality is chargeable with half the amount of allowance. See section 8, sub-section 3.

2. When the person to whom an allowance is payable has resided but a few months in a municipality from which she applies, that municipality will not be financially liable for half the allowance until she has resided a continuous year in that municipality.

In cases of this kind, the municipality from which beneficiary moved (if said beneficiary has resided there for one or more continuous years immediately prior to her removal), shall be liable for the number of months necessary to elapse to make up the continuous year in the municipality in which she is now resident.

3. When a person is considered otherwise eligible but cannot qualify under either of the above regulations; *i.e.*, had no continuous year of residence in her immediate past, she shall only be deemed eligible for that half of the allowance payable by the Province until such time as she shall have qualified according to the Act, as to residence, when the half chargeable to the municipality may be added.

4. Where the person to whom an allowance is payable under this Act is found by the Commission to be a resident of some place in a provisional judicial district, other than a city, contributions shall not be required under this section, but the whole amount of such allowance shall be borne by the Province. Section 8, sub-section 6.

### Change of Residence.

It is necessary to have information sent to the Mothers' Allowances Commission if any beneficiary desires to change her residence stating reasons for such change. This is especially necessary where the change means residence in a different municipality (see above).

### How Payments are Made.

Payments are made by cheque from the Treasury of Ontario. Payments are not due until the end of the month.

Any mother who does not receive her usual cheque, or notification of cancellation, suspension, or reduction, should at the beginning of the following month, write the Accountant, Mothers' Allowances Commission, 46 Richmond Street West, Toronto, Ontario.

MOTHERS' ALLOWANCES COMMISSION,

Rev. Peter Bryce, *Chairman,*
Mrs. Adam Shortt, M.D., *Vice-Chairman.*
Mrs. W. F. Singer.
Major T. J. Murphy.
Mr. A. J. Reynolds.

## BULLETIN NO. 5.

*New and Revised Regulations.*

1. Allowance paid to beneficiaries who have *more* than five dependent children under sixteen years of age in her care, may at the discretion of the Commission, be increased by an amount not to exceed $5.00 for each additional child.

2. Payments are made by cheque from the Provincial Treasurer's Department, Toronto. These cheques will be mailed in future on the 28th day of each month, except in the month of December, when the mailing date will be the 20th, in order that beneficiary may have the allowance before Christmas.

3. Under section 5, sub-section 3a, of the Act to Amend the Mothers' Allowances Act, the Commission is now considering "a widow who is a British subject and who came to Ontario previous to October 1st, 1920, (subject to other provisions of the Act and its Amendment).

4. When an applicant fills in or causes to be filled in by Local Board, member of Local Board, (Township Clerk or Municipal Clerk) the form supplied for the purpose, the authorized person who does this is to see whatever certificates the applicant has with her and record them as seen. They will inform the applicant as to what other certificates are necessary (if any) and how to procure them. Also that she is to retain *all* certificates until the investigator calls and inspects them.

5. Certificates of marriage, births and death must be secured from the Registrar General's Department, Toronto. If these have not been registered, forms may be secured from the above Department, affidavits made and returned with 25 cents to said Department, when an official record will be obtained.

6. Marriage, birth and death certificates must be seen by the Investigator and the others recorded.

7. Medical certificates of incapacitation of husband, naturalization papers, affidavits of desertion, affirmation of official of asylum in which insane man is said to be resident, and school attendance certificates, must be viséd by the Commission at 46 Richmond Street.

8. Incapacitation cases are reviewed every three months; Investigator reports to the Commission and if necessary, procures new medical certificate.

9. School attendance certificates, when considered necessary, may be required three times during the year, fall term, winter term and spring term.

10. The Accountant sends each month to each Investigator and each Local Board, a copy of the list of beneficiaries submitted to the Treasury.

11. As soon as the Commission has cognizance of change of residence of beneficiary from one municipality to another, notice is to be sent the Local Board of the municipality to which she removes and the date from which that municipality will become chargeable.

12. Notice of ineligibility is sent from Head Office to the applicant and copy thereof sent to the Secretary of the Local Board concerned.

13. When a beneficiary removes from the city to the county, the allowance will be at county rate, although the city will be chargeable for half the allowance until the year expires. If she moves from the county to the city, the county will be chargeable at county rates until beneficiary shall have completed a year's residence in the city.

14. Attention is called to section 8, latter part of clause 3, "no municipal corporation shall be chargeable under this section unless the person to whom the allowance is payable has resided in the municipality *continuously* for at least one year immediately prior to the application to the Local Board for allowance." By permission of the minister, in order to obviate as much distress as possible, the Commission grants the Provincial half until the year of residence qualifies applicant for municipal other half.

15. Attention is called to 4 (jj) of Amendment to the Act, where in the second part it states that "or in case of a person who has resided in such other Province *and* in Ontario for periods which together equal the term of residence required by this Act in the case of a resident of Ontario; but no such arrangement shall be entered into nor shall any such payment be made except where the Province concerned has passed legislation enabling reciprocal action to be taken with regard to beneficiaries under this Act who may move into such Province. Saskatchewan is the only Province at present date that has this enabling reciprocal legislation.

16. On ruling of the Attorney-General's Department, neither divorcees nor officially separated persons are eligible under the Act.

17. The regulation regarding the amount of allowances paid to separated towns is superseded by the following:

(*a*) That all centres of population of 10,000 or over be placed on the same basis as incorporated cities.

(*b*) After much inquiry as to comparative cost of living it was agreed to place all towns of 5,000 or over on a midway rate of $35.00 for two children under sixteen. So that beginning February 1st, 1923, in any centres of 10,000 or over the rate is $40.00 for two children. In centres of 5,000 up to 10,000 it is $35.00 for two children and in centres under 5,000, $30.00 per month, subject to other regulations and provisions of the Act. Increase in each and every case of $5.00 per month per child up to the number of five and $5.00 for each additional child over five, at the discretion of the Commission, subject, of course, to other provisions taken into consideration in each case.

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